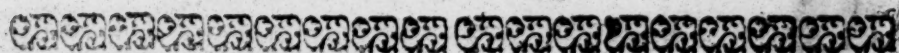


MERCHANT'S ACCOMPTS: Or, The
true Notion of Debtor and Creditor,
after the celebrated Method of the late Eminent and Ingenious Mr. THOMAS MERCER,
Accomptant-General to the Bank of England.
WRITING in all Hands. ARITHMETICK in
whole Numbers and Fractions, Vulgar and
Decimal; with the true and shortest way of
Calculating Interest, Discompts; the Ex-
changes, and their Arbitrations in all their
Variations, and the Duties, Discompts, and
Drawbacks, upon all sorts of Merchandize
are compleatly Taught, by

Rich. Hayes and Fra. Raw,

(Successors to Mr. JOHN LYONS in *Philpot-Lane*, near *Fanchurch-Street*)

With whom Young Gentlemen may Board.



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THE
Young Merchant's
ASSISTANT:
Or, His BUSINESS at the
CUSTOM-HOUSE
MADE EASY.

CONTAINING

The METHOD of Computing all Manner of Duties, their Discompts, and Drawbacks, by several Ways practiced by the Merchants and Custom-House Officers.

Also INSTRUCTIONS for such People that are design'd for Employments, as Masters of Ships, or in Husbanding the same; their whole Business of Reporting and Working a Ship; forming Freight-Notes; the Method of keeping a Freight-Book, and making up an Account of a Ship's Freight.

Likewise the Manner of Proceeding in Cases of Single-Entries, Entries of several Sorts of Merchandize, Post-Entries, Over-Entries, Warrants, Certificates, Debentures, Bounty-Money, &c. with Examples and Instructions throughout the whole.

By RICHARD HAYES, Accomptant and Writing-Master.

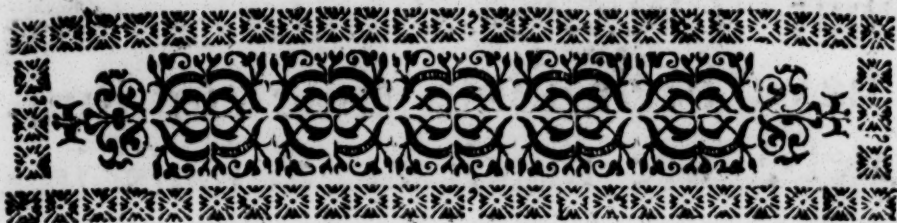
Never before Publish'd.

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7





T O T H E
M E R C H A N T S
 O F
 L O N D O N.

G E N T L E M E N,

T H E Subject of the following Treatise having been hitherto neglected, and what I found not only young People when they are first taken from School, but

ii *DEDICATION.*

but likewise abundance that have been some time in Business, are much at a Loss in; made me think that a few spare Hours would not be ill spent in composing a Book of this Nature: And I could wish, that something of this kind were as common in your Compting-Houses, as a Book of Rates; for I presume, with Submission, it would be a very great Benefit to the Young Gentlemen when they are first introduced to your Service, and be a Means to make them more immediately capable, not only of being a Check upon the Officers Computations, but of doing your other Business at the Custom-House.

DEDICATION. iii

House. Your kind Acceptance of this, will be no small Inducement to proceed upon some other Things that are intended for your Service, by

GENTLEMEN,

Your most Obedient,

Humble Servant,

R. Hayes.

THE

THE JOURNAL OF

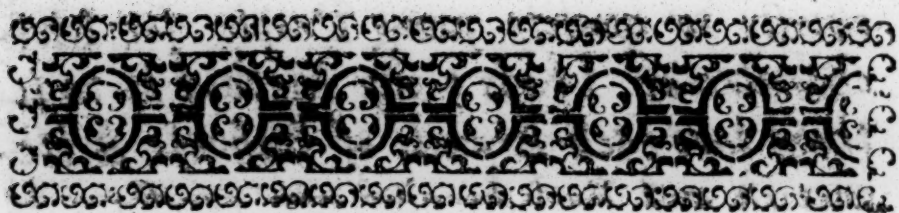
JOHN H. HARRIS
OF THE
UNITED STATES
DEPARTMENT OF AGRICULTURE
AND
FOREST SERVICE

IN THE

WESTERN

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END



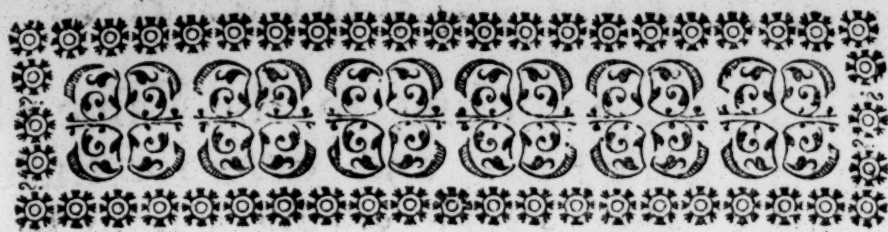
THE PREFACE.

 RITHMETICK as it is commonly Taught, is render'd as difficult as it is tedious, and impossible young People should be perfected in the little Time that is commonly allowed them before they are design'd for Business. And it being the last Opportunity they very likely will have, it is too valuable to lose in learning a Parcel of Theorick Rules in the common Method of Teaching, quite foreign from the Practice
a of

The P R E F A C E.

of real Business. My Business being chiefly to qualify young People for Merchandize or Trade ; my Method is to let them into each Branch of Business Arithmetick and Book-keeping are necessary in, and apply every Thing as it is used in the Practice of real Business ; by which Means the Learners are not only let into the Forms of Business, but at the same time it expels those Clouds of ambiguous Terms that confound them so much when they first enter into it, as may probably be manifested hereafter by some other Treatises I am preparing for the Press. In the interim, I present this Book to the Publick, it treating principally of the Merchant's Business at the Custom-House ; wherein I have laid down plain Examples and Instructions, by the help of which, and the Table at the End of the Book, the whole is made easy to the meanest Capacity.

The



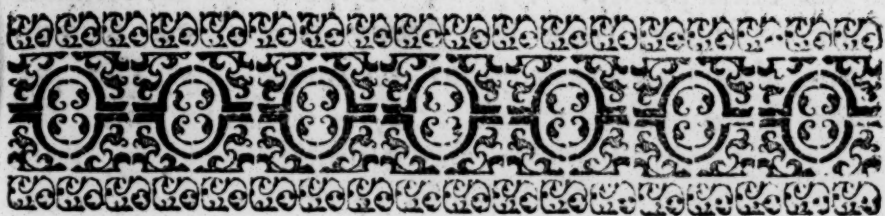
The INTRODUCTION.

THE Customs or Duties paid upon Merchandize are, by the Law of Nations, due to the Prince as his Prerogative in all Cities, Port-Towns, Havens, or Harbours throughout his Dominions. And for the better receiving of the said Customs, there are in all Cities and Places where Traffick is maintain'd, publick Houses where Officers do attend for the receiving the same; and tho' the Duty is generally paid in all Places, yet the Manner of Payment is found very different; for in some Places Abroad, they pay so much *per Cent.* and that more or less as the Agreement is with our Consul there residing. And in other Places, they pay *per* the Quantity of the Goods, as *per* 100 Weight, *per* Yard,

The INTRODUCTION.

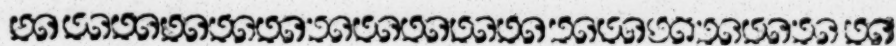
Yard, &c. according to the Value of the Commodities, and even for these Duties, they differ very much in the Time limited for Payment. And then it is to be observ'd in many priviledg'd Places that enjoy Free-Marts or Fairs, during which time they pay no Duties at all. And in some again they receive the Custom in Specie. And in Payment of these Customs, there requires abundance of Care and Punctuality, for in many Places, the Non-payment renders the Goods forfeited: Besides this there are several other Ways you may suffer, as in running of Goods, to escape Payment of Customs; by the Laws of some Places, only the Goods conceal'd are forfeited; but the Laws of others again are more rigid, for not only the Goods concealed to be so run, are forfeited, but likewise all the Commodities of that sort on Board the Ship are also forfeited. I will not detain the Reader any longer here, for I think what has been said already is enough to deter any one from the fraudulent Practice of Smugling.

THE



T H E

Merchant's Assistant, &c.



*The Method of computing all manner of Duties,
and their Discompts, and Drawbacks, several Ways.*

BEFORE I shall speak of the other Things necessary to be understood in the Custom House Business, I shall enter upon the Computing Part; and where you find Figures divided from the others with a Comma, those are understood to be the Fractional Parts of a Penny. Now to know how much they stand for, or to know what the Value of them are in the known Parts of a Penny, every Remainder is divided into Ten, a Hundred, or Thousand Parts, &c. so that whatever Number follows a Comma, it is either so many Tenths, so many Hundreds, or so many Thousand Parts of a Penny; so that if the Number should be ,5, it is five Tenths of a Penny, which is equal to a Half-penny: For if a Penny be divided into Ten Parts, and Five be the half of Ten, and the Ten be equal to a Penny, then

B Five

Five being the half of that Number, must be equal to an Half-penny. Again, suppose the Fractional Number is ,25, here the Penny is divided in 100 Parts, the 100 being equal to one Penny, the ,25 being the quarter Part of 100, is equal to one Farthing. Again, suppose the Number was ,75, here the Penny is also divided into 100 parts, and ,75 being three quarters of an 100, is equal to three Farthings. So that if you have a Mind to know the Value of any of the Fractions in the following Questions, you need only take notice of the first and second Figures next the Comma's, and to reckon any Number from ,25 under 50, a Farthing; then from 50 to any Number under ,75, an Half-penny; and from ,75 to any Number upwards, three Farthings. The Reason why I bring the Answer of most of the Questions into so small a part of a Penny, is, because the Net Duties for small quantities of many Things cannot be found without them: For instance, Suppose I wanted to know the Net Duty for 52 Gallons of Wine, the Duty for one Gallon is *d.* 23,375; this is done by multiplying the Custom for one Gallon by the Number of Gallons; it gives the Answer in Pence, and the Parts of a Penny thus:

$$\begin{array}{r}
 23,375 \\
 52 \\
 \hline
 46750 \\
 17875 \\
 \hline
 165,500
 \end{array}$$

So that when you have multiplied the Numbers together, you are to set off as many Figures on the Right

Right Hand side of the Comma in the bottom Line, as there are Figures on the same side the Comma in the upper Line; the Figures remaining are 165 Pence, and the ,5 in the Fractions is one Half-penny more, as you may see in the Working of the same. The like is to be observ'd in all the Operations you will meet with hereafter of that Nature. And the other part is done commonly by the Rule of Practice, it being the most concise and ready way in Business.

I would know the Net Duty for 100 Dozen of small Agat at 13 s. 4 d. per Dozen?

The Duties as follow, viz.

Old Subsidy 5 per Cent. — 5 per Cent. Discount.

New Subsidy, 5 per Cent. — 5 per Cent. ditto.

$\frac{1}{2}$ Subsidy 1 13 4 per Cent. — 5 per Cent. ditto.

$\frac{3}{4}$ Subsidy 3 6 8 per Cent. — 5 per Cent. ditto.

Now to find out the Net Duty is thus: First, you must consider what part of an 100 £ 5 £ is, it being the twentieth Part. I take the twentieth Part of the Money the Goods are rated at, and it gives 8 s., which is the Old Subsidy Gross; the Discompt not taken off: The Discompt being 5 per Cent. I divide the Old Subsidy Gross by 20, it gives the Discompt $\frac{4}{10}$ of a Penny, which must be Subtracted from the 8 s., the remaining Sum is the Old Subsidy Net, which Sum added together three times, or multiplied by three, gives the whole Net Duties. See the Example:

The Merchant's Assistant.

20)	8	2	
	13	4	
20)	8 Old Subsidy Gr.	7,6 Old Subsidy Net.	
	0,4 the Discompt.	7,6 New Subsidy Net.	
	7,6 Old Sub. Net.	7,6 $\frac{1}{2}$ and $\frac{3}{4}$ Subsidy Net.	
		(100 Dozen.	
		Pence 22, 8 the Net Custom for	

(Note, The Way of setting the Duties down singly, is most proper for the Custom-House Officer, because of entering them in differing Books, each Duty being appropriated to different Funds.)

⊕ Dozen.

How much is the Net Duty for 754 $\frac{1}{2}$ of small Agat ?

This Question may be done several ways more than I have done here. The first way is by multiplying the Quantity by the Sum of the Old Subsidy Net for 100 Dozen, the Sum which is produc'd is the Old Subsidy Net in Pence, &c. for the whole quantity ; the Duties being the same, I have set the Sum down as often as there are Duties ; these added together, give you the Custom for the whole in Pence, which is afterwards brought into Pounds, &c.

⊕ Dozen.

754,5
7,6

45270
52815

5734,2 Old Subsidy Net.
5734,2 New Subsidy Net.
5734,2 $\frac{1}{2}$ and $\frac{3}{4}$ Subsidy Net.

Pence 17202,6

Pence.

12) 17202 (6

2|0) 143|3

Answer'd £ 71 13 6 $\frac{1}{2}$

Another

Another Way.

By Multiplying the whole Quantity by the Net Duty for 100 Dozen, and it gives at once the whole Customs in Pence, which is afterwards brought into Pounds.

$$\begin{array}{r}
 \text{£} \\
 754,5 \\
 22,8 \\
 \hline
 603,60 \\
 15090 \\
 15090 \\
 \hline
 \hline
 17202,6 \\
 \hline
 \hline
 \end{array}$$

$$\begin{array}{r}
 \text{£} \\
 12 \overline{) 17202} \\
 \underline{\hspace{1cm}} (6 \\
 2 \overline{) 143} 3 \\
 \underline{\hspace{1cm}} \\
 71 \ 13 \ 6 \frac{1}{2} \text{ Answer'd.}
 \end{array}$$

The same another Way.

By casting the whole Quantity up at the Price it is valued at in the Book of Rates, and adding for the half hundred Dozen 6 s. 8 d. when that is done, they are added up together, and it gives in Shillings the whole Sum those Goods amount to, and then they are divided by 20, to bring the Shillings into Pounds; those Pounds divided again by 20, it gives the old Subsidy Gross. From that Sum deduct the 20th part, and the remaining Sum is the old Subsidy Net. The other Duties being the same, I bring them down, and add them up together as before, and it gives the Duty Net for the whole. See the Example.

	⊕	l. s. d.
3)	754 $\frac{1}{2}$	23 17 10, 2 Old Subsidy Net.
	13 4	23 17 10, 2 New Subsidy Net.
		23 17 10, 2 $\frac{1}{2}$ & $\frac{1}{2}$ Subsidy Net.
	9802	
	251 4	71 13 6, 6 Net Duties for the
	6 8	11 18 11, 1 $\frac{1}{2}$ of Old Subf. Net.
20)	1006 0--	59 14 7, 5 the Drawback.
20)	503	
20)	25 3 Old Subsidy Gross.	
	1 5 1, 8 the Discmpt.	
	23 17 10, 2 Old Subsidy Net.	

To find the Drawback, is no more than to subtract the half of the Old Subsidy Net, from the Sum the whole Duties amount to, and the remaining Sum is the Drawback. See the last Example. From this you may see the Conveniencies of casting up the Duties singly, then you have the Drawback at Sight.

What's the Net Duty for 1 ⊕ Weight of Allom, at 2 $\frac{1}{2}$ ⊕ ⊕.

The Duties. } Subsidy 5 ⊕ Cent. 5 ⊕ Cent. Disc.
 } Impost 2s. 6d. ⊕ ⊕ wt. 6 $\frac{1}{4}$ ⊕ Cent. dit.

The first Thing necessary to be done in this Question is to divide the Rate by twenty; the Sum produc'd will be the Subsidy Gross; from which Sum deduct the twentieth Part, and the remaining Sum will be the Subsidy Net. Then to find the Net Impost,

The Merchant's Assistant.

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Impost, take the Impost and divide by 20, that will give the Discount for $\frac{1}{4}$ per Cent. then divide that Discount by 4, it will give the Discount for $\frac{1}{16}$ per Cent. more: These two Sums added together, will give the whole Discount at $6 \frac{1}{4}$ per Cent. which Sum must be Subtracted from the 2 s. 6 d. the Impost Gross gives the Impost Net; the Subsidy Net and the Impost Net added together, give the Duty required. See the Example:

£ 8 s			8 s		
20)	2	—	Impost	2	6
20)	2	— Sub. Gross.	20 parts	1,5	
		1,2	4)	375	
	1	10,8 Sub. Net.		1,875 Disc.	
	2	4,125 Imp. Net.			
				2	4,125 Imp. Nt.
Custom,	4	2,925 p^{d} q^{r} wt.			

How much comes the Net Duty to, for $89 \frac{1}{2}$ of Alloms above said?

Multiply the whole Quantity by the Rate, remembering to take in for the half hundred Weight; divide the Product by 20, it gives the Old Subsidy Gross. Subtracting the twentieth Part of the said Sum from it self, it gives the Subsidy Net: Then cast up the whole quantity by the Impost Money, it will give the Impost Gross for the whole: From which deduct $6 \frac{1}{4}$ per Cent. for the Discount, as in the last Question, it will give the Impost Net for the whole: The Subsidy and this added together, answer the Question, and give the Net Duty for the Quantity required, as by Example:

89

$ \begin{array}{r} \text{£} \\ 89 \frac{1}{2} \\ \underline{2} \\ 20) \quad 179 \\ \underline{} \\ 20) \quad 8 \ 19 \text{ Sub. Gross.} \\ \quad 8 \ 11,4 \\ \underline{} \\ \quad 8 \ 10 \text{ —, 6 S. Net.} \\ \text{Imp. Net } 10 \ 9 \ 9,187 \frac{1}{2} \\ \underline{} \\ \text{£ } 18 \ 19 \ 9,787 \frac{1}{2} \text{ N. C.} \\ \underline{} \end{array} $	$ \begin{array}{r} \text{£} \\ 89 \frac{1}{2} \\ \underline{} \\ 11 \ 2 \ 6 \\ \ 1 \ 3 \\ \underline{} \\ \text{£ } 11 \ 3 \ 9 \text{ Imp. Gross.} \\ \underline{} \\ 20th) \ 11 \ 2,25 \\ 4) \ 2 \ 9,562 \frac{1}{2} \\ \underline{} \\ 13 \ 11,812 \frac{1}{2} \text{ Dis.} \\ \underline{} \\ \text{£ } 10 \ 9 \ 9,187 \frac{1}{2} \text{ I. N.} \\ \underline{} \end{array} $
--	--

If the Impost for the Allom be Bonded (as the Act 2 W. and M. grants for Twelve Months to be paid at four equal Payments) then it is to be cast up without taking notice of the equated Discount $6 \frac{1}{4}$ per Cent.

What is the Net Custom of one Pound of Cocheneal, at 6 s. 8 d. per Pound?

Upon these Goods there being but one Duty, viz. 5 per Cent. and 5 per Cent. Discount; there is nothing more to be done but to divide the Price by Twenty; from which Sum deduct the twentieth Part, and the Sum which remains is the Duty required for one Pound. See the Example:

$$\begin{array}{r}
 20) \quad 8 \ 2 \\
 \quad 6 \ 8 \\
 \underline{} \\
 20) \quad 4 \\
 \quad 2 \\
 \underline{}
 \end{array}$$

Answer 3,8 Duty £ 8.

What

£ q^r ℓ^s

*What is the Net Duty for 3 2 20 of Cochenal
abovesaid.*

The first Thing to be done, is to reduce the whole quantity into Pounds Weight, then to cast up those Pounds by the Price of one Pound, dividing by 3, and it gives the whole amount in Pounds, Shillings, and Pence; then divide that Sum by 20, it gives the Duty Gross: The Discount being 5 per Cent. deduct the twentieth Part from it, the remaining Sum will be the Net Duty required.

$$\begin{array}{r}
 \text{£ } q^r \text{ } \ell^s \\
 3 \quad 2 \quad 20 \\
 36 \\
 76 \\
 \hline
 \begin{array}{r}
 3) \quad 412 \quad 8 \quad 2 \\
 20) \quad 137 \quad 6 \quad 8 \\
 20) \quad 6 \quad 17 \quad 4 \text{ Duty Gross.} \\
 \quad \quad 6 \quad 10,4 \\
 \hline
 \text{£ } 6 \quad 10 \quad 5,6 \text{ Net Duty for the whole} \\
 \hline
 \text{(quantity.}
 \end{array}
 \end{array}$$

Another Way.

By multiplying the Pounds contain'd in the whole by the Net Duty for one Pound, it gives the whole Duty in Pence, which must afterwards be brought into Shillings and Pounds. *See the Example :*

$$\begin{array}{r}
 412 \\
 3,8 \\
 \hline
 3296 \\
 1236 \\
 \hline
 12) \quad 1565,6 \\
 \hline
 20) \quad 1310 \frac{1}{2} \\
 \hline
 6 \quad 10 \quad 5 \frac{1}{2} \\
 \hline
 \end{array}$$

What is the Net Duty for a Pound of Rich Indigo from Turkey or the West-Indies, at 3 s. 4 d. per Pound?

The Duties, viz. $\left\{ \begin{array}{l} \text{Subsidy } 5 \text{ per Cent. } 5 \text{ per Cent. Disc.} \\ \text{Impost } 10 \text{ per Cent. } 6 \frac{1}{4} \text{ per Cent. Disc.} \end{array} \right.$

First divide the Price by 20, the Sum that is produced is the Subsidy Gross; from which deduct the twentieth Part, and the Figures that remain will be the Subsidy Net: Then take the Price and divide by 10, the Sum that comes out will be the Impost Gross; from which deduct $6 \frac{1}{4}$ per Cent, the remaining will be the Impost Net; this added to the Subsidy Net, gives the Net Custom per Pound. *See the Example:*

The Merchant's Assistant.

15

8 3	8 3
20) 3 4	10) 3 4
20) 2, Subsidy Gross.	20) — 4, Impost Gross.
1	
1,9 Subsidy Net.	4) — 2
3,75 Impost Net.	— 25
5,65 Duty Net $\pounds$ 65	— 25
	— 3,75 Impost Net.

$\pounds$ 9 65

What is the Net Custom for 14 3 24 of the Indigo abovesaid?

Multiply the Hundred Weight by 12, and place the Product in such manner, that the third Figure may stand directly under the first Number of the given quantity of Hundreds Weight. Then set down the Pounds that are contain'd in the odd Quarters, &c. underneath. These added together will be the Pounds Weight contain'd in the whole Quantity. To find out the Custom, first see what the Quantity comes to at 3 s. 4 d. per Pound; from that Sum deduct the twentieth part for the Subsidy Gross; from the Subsidy Gross deduct the twentieth part, the remaining Sum will be the Subsidy Net; for the Impost, take down the Money the Goods come to at 3 s. 4 d. per Pound, and divide by 10, the Product will be the Impost Gross; from the Impost Gross deduct 6 $\frac{1}{4}$ per Cent. for the Discompt, the remaining Sum will be the Impost Net; this added to the Subsidy Net, shows the Net Duty for the whole Quantity. See the Example:

The Merchant's Assistant.

$\pounds$ 14 3 24	$\pounds$ 8 3
168	10) 279 6 8
108	20) 27 18 8 I.Gr.
6) 1676 Reduc'd into Pounds.	4) 1 7 11,2
20) $\pounds$ 279 6 8	6 11,8
20) 13 19 4 Subsidy Gross.	$\pounds$ 1 14 11,
13 11,6	26 3 9, I.Nt.
$\pounds$ 13 5 4,4 Sub. Net.	
26 3 9, Impost Net.	
$\pounds$ 39 9 1,4 Net Duty for the whole.	

Another Way.

Multiply the Pounds by the Net Duty for one Pound Weight, and it will give the Net Duty for the whole in Pence, which bring into Shillings and Pounds. *As per Example :*

$$\begin{array}{r}
 1676 \\
 5,65 \\
 \hline
 8380 \\
 10056 \\
 8380 \\
 \hline
 12) 9469,40 \\
 \hline
 20) 789(1
 \end{array}$$

39 9 1,4 Net Duty required.

What

The Merchant's Assistant.

13

What is the Duty Net for a Ton of Whale-fins at 50l. per Ton.

The Duty, viz. Subsidy 5 per Cent. 5 per Cent. Disc.

Divide the Price by 20, from that Sum deduct the twentieth Part for the Discount, the Sum remaining will be the Duty required. See the Example :

$$\begin{array}{r}
 \text{20) } \begin{array}{r} \text{£ } 8 \text{ } 2 \\ 50 \text{ — —} \\ \hline \end{array} \\
 \text{20) } \begin{array}{r} 2 \text{ } 10 \text{ —} \\ \text{— } 2 \text{ } 6 \\ \hline \end{array} \text{Gross Duty.} \\
 \text{Net Duty } \begin{array}{r} \text{£ } 2 \text{ } 7 \text{ } 6 \\ \hline \end{array} \text{£ Ton.}
 \end{array}$$

Ton ₤

What comes the Net Duty to for 10 12 $\frac{1}{2}$ of Whale-fins aforesaid?

Multiply the whole Quantity by the Net Duty for one Ton, for the remaining two hundred and an half, take the Parts from the Custom for one Ton: These Sums added together, will give the Answer. As by Example :

$$\begin{array}{r}
 \begin{array}{r} \text{£ } 8 \text{ } 2 \\ 2 \text{ } 7 \text{ } 6 \text{ } \text{₤} \\ \hline \end{array} \\
 \begin{array}{r} 10 \text{ } 12 \text{ } \frac{1}{2} \\ \hline \end{array} \\
 \text{2) } \begin{array}{r} 23 \text{ } 15 \text{ —} \\ \hline \end{array} \\
 \text{4) } \begin{array}{r} 1 \text{ } 3 \text{ } 9 \\ \text{— } 5 \text{ } 11 \text{ } \frac{1}{4} \\ \hline \end{array} \\
 \text{£ } \begin{array}{r} 25 \text{ } 4 \text{ } 8 \text{ } \frac{1}{4} \\ \hline \end{array} \text{Net Duty.}
 \end{array}$$

How

How much is the Net Duty for one Dozen Pieces of wrought Inle, containing 36 Yards, at 6 l. per Dozen Pieces?

The Duties, viz. $\left\{ \begin{array}{l} \text{Old Sub. } 5 \text{ per Cent. } 5 \text{ per Cent. disc.} \\ \text{New Sub. } 5 \text{ per Cent. } 5 \text{ per Cent. dit.} \\ \frac{1}{2} \text{ Sub. } 1 \text{ } 13 \text{ } 4 \text{ per Cent. } 5 \text{ per Cent. dit.} \end{array} \right.$

The first Thing that is done, must be to take the twentieth part of the rated Price; from that Sum, deduct the twentieth part for the Discount: The remaining Sum will be the Old Subsidy Net. The New Subsidy being the same, set the same Sum underneath; and for the $\frac{1}{2}$ Subsidy, set the $\frac{1}{2}$ underneath the other two: These added together, will give the whole Duty Net. *See the Example:*

$$\begin{array}{r}
 \text{20) } \begin{array}{r} \text{£ } 8 \text{ } 2 \\ 6 \text{ — —} \\ \hline \end{array} \\
 \text{20) } \begin{array}{r} \text{— } 6 \text{ — } \text{ Old Subsidy.} \\ \text{— — } 3,6 \\ \hline \end{array} \\
 \begin{array}{r} \text{— } 5 \text{ } 8,4 \text{ Old Subsidy Net.} \\ \text{— } 5 \text{ } 8,4 \text{ New Subsidy Net.} \\ \text{— } 1 \text{ } 10,8 \text{ } \frac{1}{2} \text{ Subsidy.} \\ \hline \end{array} \\
 \text{— } 13 \text{ } 3,6 \text{ Net Duty per Dozen.} \\
 \hline
 \end{array}$$

Another Way.

Divide the Price by 20, the Sum that it produces will be the Old Subsidy Gross; set down the same Sum again, for the New Subsidy Gross; and the $\frac{1}{2}$ down again for the $\frac{1}{2}$ Subsidy; from the Total of these Sums, deduct the twentieth part for the 5 per Cent.

The Merchant's Assistant.

15

Cent. Discount, the remaining Sum will be the Net Duty. See the Example :

$$\begin{array}{r}
 \text{20)} \quad \begin{array}{r} \pounds \quad 8 \quad 2 \\ 6 \quad - \quad - \\ \hline - \quad 6 \quad - \\ - \quad 6 \quad - \\ - \quad 2 \quad - \\ \hline \end{array} \quad \begin{array}{l} \text{Old Subsidy Gross.} \\ \text{New Subsidy Gross.} \\ \frac{1}{2} \text{ Subsidy.} \end{array} \\
 \text{20)} \quad \begin{array}{r} - \quad 14 \quad - \\ - \quad - \quad 8,4 \\ \hline - \quad 13 \quad 3,6 \end{array} \quad \begin{array}{l} \\ \\ \text{Net per Dozen.} \end{array}
 \end{array}$$

Note, When the several Duties have alike Discompts, you need not deduct the Discompts till you have done the rest of the Question: As in the last Example.

I would know how much the Net Duty for 834 Dozen of Incle aforesaid is?

This Question is done in the manner of the last. First multiply the quantity by the Price ; the Sum it will produce divide by 20, it will give the Old Subsidy Gross : then bring them down in the same manner as the last, and add them together : from the whole Sum deduct the twentieth part for the Discompt ; the remaining Sum is the Net Duty. See the Example :

834 Dozen.

6

20) 5004250 4 *Old Subsidy Gross.*250 4 *New Subsidy Gross.*83 8 $\frac{1}{4}$ *Subsidy Gross.*20) 583 16 *Gross Duty for the whole.*
29 3 9,6554 12 2,4 *Net Duty for the whole.**Another Way.*

By Multiplying the whole quantity by the Old Subsidy Net for one Dozen Pieces, it gives the Old Subsidy Net for the whole in Pence, which must afterwards be brought into Pounds, &c. this Sum set down as before, and add together. See the Example :

834 Dozen.

£ 8 8

68,4

237 13 9 $\frac{1}{2}$ *Old Sub. Net.*237 13 9 $\frac{1}{2}$ *New Sub. Net.*

3336

79 4 7 $\frac{1}{4}$ $\frac{1}{4}$ *Subsidy.*

6672

5004554 12 2 $\frac{1}{4}$ *Net Duty.*12) 57045,620) 47513 (9£ 237 13 9 $\frac{1}{2}$ *Old Subsidy Net.*

Admic

The Merchant's Assistant.

17

Admit that 500 Dozen Pieces of the above said Incle was to be Exported, *What comes the Drawback to, supposing the Duty paid down?*

The Drawback, viz. $\left\{ \begin{array}{l} \frac{1}{2} \text{ of the Old Subsidy.} \\ \text{New Subsidy.} \\ \frac{1}{3} \text{ Subsidy.} \end{array} \right.$

Take the half of the Old Subsidy Net for one Dozen, the whole New Subsidy, and the third of that again; these added up together, will give the Drawback for one Dozen; this Multiplied by the whole quantity, gives the Drawback required. See underneath.

Half of the Old Subsidy	8	2	
$\frac{1}{3}$ Dozen is	2	10,2	
New Subsidy	5	8,4	
$\frac{1}{3}$ Subsidy	1	10,8	
	10	5,4	
	12	—	
	125,4	2	
	500		
12)	62700,0	2	
20)	52215	8	
	£ 261 5	the Drawback,	

D

What

What is the Net Duty for a Piece of Cambrick containing 13 Ells, at 2 £ per Piece?

The Duties, viz.

Old Subsidy 5 per Cent. 5 per Cent. Discompt.

New Subsidy 5 per Cent. 5 per Cent. ditto.

$\frac{1}{3}$ Subsidy 1 13 4 per Cent. 5 per Cent. ditto.

Addit. Duty 2 l. 10 s. per Cent. 5 & 10 per Cent. dit.

Drawback is all the Duties except half the Old Subsidy.

First, take the twentieth part of the Price, which is the Old Subsidy Gross; from that Sum deduct the twentieth part, and the remaining Sum will be the Old Subsidy Net: Set this down underneath again for the New Subsidy, and the $\frac{1}{3}$ again for the third Subsidy; then for to find the Additional Duty, take the half of the Old or New Subsidy, and deduct the tenth part from it for the Ten per Cent. further Discompt. And the Sum remaining will be the Additional Duty Net: These Sums added together give the whole Duty Net. See the Example.

£ 8 s	8 s
20) 2 — —	2) 1 10,8
— — —	— — —
20) — 2 —	10) — 11,4
— — 1,2	— 1,14 Disc.
— — —	— 10,26 Addit.
— 1 10,8 Old Sub. Net.	— — — (D. Nr.
— 1 10,8 New Sub. Nr.	
— -- 7,6 $\frac{1}{3}$ Sub. Net.	
— -- 10,26 Addit. Duty Net.	
— — —	
— 5 3,46 Duty Net per Piece.	
— — —	

How

How much is the Net Duty and Drawback for 732 $\frac{1}{2}$ of Cambrick abovesaid.

First Multiply by the Price it is rated at *per Piece*, and take in one Pound for the half Piece; then divide that Sum by 20, it will give the Old Subsidy Gross; from that deduct the twentieth part, and the remaining Sum will be the Old Subsidy Net; the New Subsidy is the same, and the third Subsidy is the $\frac{1}{3}$ of it. Then to find the Additional Duty, take half of the Old Subsidy Net out upon one side of the Paper, and deduct the tenth part for further Discount, the Sum that remains will be the Additional Duty Net; this added to the Duties before found, answers the Question, and is the Net Duty for the whole. *See the Example.*

Pieces	£	8	S		£	8	S
732 $\frac{1}{2}$	69	11	9	O. S. Net.	2) 69	11	9
2	69	11	9	N. S. Net.			
	23	3	11	$\frac{1}{3}$ Sub. Net.	10) 34	15	10,5
20) 1465	31	6	3,45	Ad. D. Nt.		3	9 7,05
20) 73 5 --	193	13	8,45	Net Duty.	1. 31	6	3,45
3 13 3							
69 11 9				Old Subsidy Net.			

Another Way.

Reduce the Duty for one Piece into Pence; then Multiply the whole quantity and that together, remembering to take in for the half Piece, half of the Duty for one Piece: These added together give the whole Duty Net in Pence, which must be brought into Shillings and Pounds. *See the Example.*

The Merchant's Assistant.

8		
5 3,46		
12 —		2
63,46	12)	46484
732 $\frac{1}{2}$	20)	38713 (8
12692		193 13 8,45 <i>Dut. Nr.</i>
19038		
44422		
3173 $\frac{1}{2}$ <i>Piece</i>		
46484,45 2		

If the Additional Duty be secur'd, then to know the Money to be paid down, you must add the Old Subsidy, New Subsidy, and the third Subsidy together, makes £ 162 7 5 which is the Sum to be paid down. And by Reason the Additional Duty is to be Bonded, it is to be reckon'd at half of the Old Subsidy 34 l. 15 s. 10 d. $\frac{1}{2}$, which is Ten per Cent. more than if it had been paid down. See the first Example of the last Question.

How much is the Duty for a Ton of Oyl Foreign Fishing at 50 l. per Ton?

The Duties upon these Goods are the same as upon Amber, and are computed in the same manner as they are done in one of the foregoing Pages.

Old Subsidy 9 l. per Ton. 5 per Cent. Discompt.

$\pounds$
 20) 50 -- --

 20) 2 10 -- N. S. Gross.
 -- 2 6 Disc.

 $\pounds$ 2 7 6 N. Sub. Nt.

$\pounds$
 20) 9 -- -- Disc.
 9 --

 8 11 -- O. Sub. Nt.
 2 7 6 N. Sub. Nt.
 2 7 6 $\frac{1}{2}$ & $\frac{2}{3}$ Sub.

 $\pounds$ 13 6 -- per Ton.

How much is the Duty and Drawback for 12 Ton of the Oyl aforesaid?

Ton.
 12
 9

 20) 108
 5 8 — Discompt.

 102 12 — Old Subsidy.
 28 10 — New Subsidy.
 28 10 — $\frac{1}{2}$ & $\frac{2}{3}$ Subsidy.

Ton.
 12
 50

 20) 600
 20) 30
 1 10

 28 10

159 12 — Duty requir'd.
 51 6 — $\frac{1}{2}$ Old Subsidy deducted.

108 6 — the Drawback if it had been requir'd.

What

What is the Net Duty for a Barrel of Pimper Eels,
at 1 l. per Barrel?

The Duties, viz.

Old Subsidy	10 per Cent.	5 per Cent. Discompt.
New Subsidy	5 per Cent.	5 per Cent. ditto.
$\frac{1}{2}$ Subsidy	1 13 4 per Cent.	5 per Cent. ditto.
$\frac{2}{3}$ Subsidy	3 6 8 per Cent.	5 per Cent. ditto.
Petty Custom	2 10 per Cent.	5 per Cent. ditto.

Drawback, viz. $\frac{1}{4}$ of the Old Subsidy, the New Subsidy, and the $\frac{1}{2}$ and $\frac{2}{3}$ Subsidies entire.

To do this Question, first divide the Price by 10, and the Sum that it produces will be the Old Subsidy Gross; from the Old Subsidy Gross, deduct the twentieth part, and the Sum that remains will be the Old Subsidy Net; the New Subsidy being half of the Old Subsidy, take the half of that Sum, and that will be the New Subsidy; for the third Subsidy, take the New Subsidy, and divide by 3, the Sum that is produc'd will be the $\frac{1}{3}$ Subsidy, double the third Subsidy and it will be the $\frac{2}{3}$ Subsidy; then to find the Petty Custom, take the fourth of the Old Subsidy, or the half of the New Subsidy: These Sums added together, will give the Net Duty required. See the Example:

10)	£ 8 3	8 3
	1 -- --	1 10,8 Old Subsidy Net.
	---	-- 11,4 New Subsidy.
20)	-- 2 --	-- 11,4 $\frac{1}{2}$ and $\frac{2}{3}$ Subsidies.
	-- -- 1,2	-- 5,7 Petty Custom.
	---	---
	-- 1 10,8	4 3,3 The Net Duty.
	---	---

How

How much comes the Net Duty and Drawback to for 822 Barrels of Eels aforesaid?

Divide the quantity by 10, and it gives the Old Subsidy Gross for the whole; from this Sum deduct the twentieth part, the Sum remaining is the Old Subsidy Net, and the other part, as in the last Operation. Then to find the Drawback, add three Quarters of the Old Subsidy, and the Petty Customs together; the Sum they come to together, subtract from the whole Duty Net, and the remaining Sum is the Drawback. See the Example:

	£	s	d		£	s	d		£	s	d
10)	822			78	1	9,6	O. Subsidy		58	11	4,2 $\frac{3}{4}$ O. Sub.
	<u>82</u>	4		19	10	5,4	P. Custom		19	10	5,4 P. Custom
20)				39	--	10,8	N. Subsidy				
	4	2	2,4	39	--	10,8 $\frac{1}{2}$	& $\frac{2}{3}$ Sb.		78	01	9,6
	<u>1</u>	78	1 9,6	<u>175</u>	14	--,6	Duty req.		175	14	--,6
									78	1	9,6 Subsidy.
									<u>97</u>	12	3,--

The Drawback

What comes the Net Duty to for one Pound of Spanish Tobacco at 10 s. per Pound?

The Duties, viz.

Old Subsidy 5 per Cent. ——— 5 per Cent. Discompt.
 New Subsidy 5 per Cent. ——— 5 per Cent. ditto.
 $\frac{1}{2}$ Subsidy 1 13 4 per Cent. ——— 5 per Cent. ditto.
 Impost 10 per Cent. ——— 10 per Cent. ditto.

First divide the Price by 20, the Sum that is produced will be the Old Subsidy Gross; from that Sum deduct the twentieth part, the remaining Sum will be

be the Old Subsidy Net; set that Sum down again for the New Subsidy, and the third part of the same again for the third Subsidy; then to find the Impost, divide the Price by 10, the Sum that is produced will be the Impost Gross; from that Sum deduct the tenth part, and the remaining Sum will be the Impost Net; this added to the Subsidies before found out, will be the Net Duty for one Pound. See the Example:

	8 $\mathcal{S}$		3		$\mathcal{S}$
20)	10 —	10)	10 —	5,7	O. Sub. Nt.
	<u> </u>	10)	1 —	5,7	N. Sub. Nt.
20)	— 6		— 1,2	1,9 $\frac{1}{2}$	Subsidy.
	— —,3 Disc.		— 1,2	10,8	Imp. Net.
	<u> </u>		<u> </u>	<u> </u>	
O. Sub. Nt.	— 5,7	Imp. Nt.	— 10,8	24,1	Duty $\mathcal{P}^{\text{ss}}$
	<u> </u>		<u> </u>	<u> </u>	

How much is the Net Duty for 1372 Pound of the Tobacco aforesaid?

First cast up the whole by the Price, that Sum divide by 20, and it gives the Old Subsidy Gross for the whole Parcel; from the Old Subsidy Gross, subtract the twentieth part, and the remaining Sum will be the Old Subsidy Net; the remaining Subsidies are found in the manner of the last; then to find the Impost, take the Sum the whole Quantity comes to at the rated Price, and divide it by 10, it gives the Impost Gross; from that Sum deduct the tenth part, the Sum remaining will be the Impost Net; this added with the Subsidies before found, answers the Question, and gives the Net Duty for the whole. See the Example:

$\begin{array}{r} 8 \text{ } \text{ff} \\ 10 \frac{1}{2} \text{ } 1372 \\ \text{£} \text{ } \text{---} \\ 5 \frac{1}{2} \text{) } 686 \text{ } 8 \text{ } 2 \\ \text{---} \\ 5 \frac{1}{2} \text{) } 34 \text{ } 6 \text{ } \text{Sub. Gros.} \\ \text{I } 14 \text{ } 3,6 \text{ } \text{Discompt.} \\ \text{---} \\ \text{£ } 32 \text{ } 11 \text{ } 8,4 \text{ } \text{O. Sub. N.} \\ 32 \text{ } 11 \text{ } 8,4 \text{ } \text{N. Sub. N.} \\ 10 \text{ } 17 \text{ } 2,8 \text{ } \frac{1}{2} \text{ } \text{Subsidy.} \\ 61 \text{ } 14 \text{ } 9,6 \text{ } \text{Imp. Net.} \\ \text{---} \\ \text{£ } 137 \text{ } 15 \text{ } 5,2 \text{ } \text{Net Cust.} \\ \text{---} \end{array}$

$\begin{array}{r} \text{£} \text{ } \text{£} \text{ } 8 \text{ } 2 \\ 10 \frac{1}{2} \text{) } 686 \\ \text{£} \text{ } \text{---} \\ 10 \frac{1}{2} \text{) } 68 \text{ } 12 \\ \text{Dis. } 6 \text{ } 17 \text{ } 2,4 \\ \text{---} \\ \text{Im. N. } \text{£ } 61 \text{ } 14 \text{ } 9,6 \\ \text{---} \end{array}$

Another Way.

Reduce the Duty for one Pound into Pence ; multiply the whole quantity by the Net Duty for one Pound, it gives the Net Duty in Pence for the whole quantity. This must be brought into Shillings and Pounds. See the Example :

$\begin{array}{r} \text{ff} \\ 1372 \\ 24,1 \\ \text{---} \\ 1372 \\ 5488 \\ 2744 \\ \text{---} \\ 12 \text{) } 33065,2 \\ \text{---} \\ 20 \text{) } 2755 \text{ } (5 \\ \text{---} \\ \text{£ } 137 \text{ } 15 \text{ } 5,2 \text{ } \text{Net Duty for the whole.} \\ \text{---} \end{array}$

I would know the Custom for one Pound of Tobacco from the British Plantations (the Impost and Additional Duty secured) at 1 s. 8 d. per Pound?

The Duties, viz.

	£	s	d		
Old Subsidy	5	—	—	per Cent.	5 & 8 per Cent. Disc.
New Subsidy	5	—	—	per Cent.	5 & 8 per Cent. ditto.
$\frac{1}{3}$ Subsidy	1	13	4	per Cent.	5 & 8 per Cent. ditto.
Addit. Duty	5	—	—	per Cent.	5 & 8 per Cent. ditto.
Impost	—	—	3	per ℥ .	— 8 per Cent. ditto.

Drawback, all the Duties excepting one half of the Old Subsidy.

First divide the Price by 20, and that will give the Old Subsidy Gross; from that Sum deduct the twentieth Part for the first Discompt; then from the Sum that remains, subtract the 8 per Cent. Discompt, the Sum remaining will be the Old Subsidy Net; bring the same Sum down again for the New Subsidy; the third part again for the Third Subsidy; and the Additional Duty being the same with the Old or New Subsidy, bring the same down again for the Additional Duty: And then to find the Impost, take 3 d. and deduct 8 per Cent. from it, the remaining Sum will be the Impost requir'd; this added to the Duties before found, will be the Duty requir'd for one Pound of Tobacco. *See the Example:*

ba
Bo

wil
tak
Old
tha
mai
take
rem
find
Subs
the I

$\frac{2}{2}$	8 2	
$5 - \frac{1}{20}$	1 8,	
$\frac{2}{2}$	<u>1,</u>	
$5 - \frac{1}{20}$	1,	
	,05 Discount at 5 $\frac{1}{20}$ ÷	2
	<u>,95</u>	3
	,08	,08
	<u>,0760</u> Disc. at 8 $\frac{1}{20}$ ÷	,24 Disc. 8 $\frac{1}{20}$ ÷
	,874 Old Subsidy Net.	2,76 2 Impost.
	,874 New Subsidy Net.	<u></u>
	,291333 $\frac{1}{3}$ Subsidy.	
	,874 Additional Duty.	
	2,76 Impost.	
	<u>Pence 5,673333</u> Duty $\frac{1}{20}$ $\frac{1}{20}$.	

How much comes the Custom to for 4788 of the Tobacco aforesaid (the Additional Duty and Impost Bonded?)

First, see what the whole Quantity of Tobacco will come to at the rated Price. When that is done, take the twentieth part of that Sum, it will be the Old Subsidy Gross for the whole quantity; from that Sum, deduct the twentieth part, the Sum remaining will be the Old Subsidy, with 5 per Cent. taken off; from that Sum deduct 8 per Cent. the Sum remaining will be the Old Subsidy Net. Then to find the New Subsidy, Additional Duty, and third Subsidy, do as in the last Question. To find what the Impost comes to, multiply the Money the Tobacco

The Merchant's Assistant.

bacco comes to, at one Penny, by 3 S., and deduct 8 $\frac{1}{2}$ Cent. from it, the remaining Sum will be the Impost; this added, as in the last Question, gives the Duty for the whole quantity. See the Example :

8 S.	4788	£ 8
1 8 $\frac{1}{2}$)		19 19
£		00 3
5 — $\frac{1}{10}$)	£ 399	
£		£ 59 17 <i>Imp. Gross.</i>
5 — $\frac{1}{10}$)	£ 19 19	8
	00 19 11,4	
	£ 18 19 00,6	4,78 16
	,8	20
	151 12 4,8	15,76
	20	12
	10) 32	9,12
	12	
	3,88	

£ 8 S.
59 17 00
4 15 9,12 <i>Disc. 8 per Cent.</i>
55 01 2,88 <i>Impost Net.</i>

The Merchant's Assistant.

29

£ 8 2
 18 19 0,6 Old Subsidy 5 p $\frac{1}{2}$ off.
 1 10 3,88 Disc. 8 p Cent.

17 8 8,72 Old Subsidy.
 17 8 8,72 New Subsidy.
 17 8 8,72 Addit. Duty.
 5 16 2,9 $\frac{1}{2}$ Subsidy.
 55 1 2,88 Impost.

£ 113 3 7,94 Duty requir'd

Another Way.

Multiply the whole quantity by the Duty for one Pound, that shows the whole Custom at once in Pence, which must be brought into Shillings and Pounds. *See the Example :*

2
 5,673333
 4788

 45386664
 45386664
 39713331
 22693332

 12) 27163,918404

 20) 2263 (7

 £ 113 3 7,91 The Duty required.

What

What is the Net Custom for one Pound of Tobacco aforesaid (all the Duties paid down) at 1 s. 8 d. per Pound?

The Duties, viz.

Old Subsidy	5	—	—	per Cent.	5	8	per Cent.	Disc.
New Subsidy	5	—	—	per Cent.	5	8	& 12 $\frac{1}{2}$	per Ct. dit.
Addit. Duty	5	—	—	per Cent.	5	8	& 12 $\frac{1}{2}$	per Ct. dit.
$\frac{1}{3}$ Subsidy	1	13	4	per Cent.	5	8	& 12 $\frac{1}{2}$	per Ct. dit.
Impost	—	—	3	per Pnd.	8	& 12 $\frac{1}{2}$	per Ct. dit.	

Drawback, viz. all the Duties excepting half of Old Subsidy.

The Old Subsidy for one Pound is already found in one of the foregoing Questions; therefore set it down here again for the Old Subsidy; the New Subsidy being twelve and an half *per Cent.* more Discount, deduct 12 $\frac{1}{2}$ *per Cent.* more from the Old Subsidy, the Residue set for the New Subsidy; the Additional Duty being the same, set the same Sum down again for the Additional Duty; for the third Subsidy, set the third of the same Sum down; then to find the Impost, deduct 8 *per Cent.* from the 3 *d.* and from the remaining Sum, deduct 12 $\frac{1}{2}$ *per Cent.* more, the Sum then remaining will be the Impost Net: This added to the Duties before found, gives the Custom for one Pound, when all the Duties are paid down. See the Example:

874	O. Sub. Nt.	£		
576475	N. Sub. Nt.	12 $\frac{1}{2}$ $\frac{1}{2}$)	874	Old Subs.
576475	Addit. Duty.		£	
5254916 $\frac{1}{2}$	Sub. Net.		510925	Dis. 12 $\frac{1}{2}$ p.C.
2415	Impost Net.			
55073416	N. D. $\frac{1}{2}$ off		N. S. N. 76475	12 $\frac{1}{2}$ per $\frac{1}{2}$ off

	2	
	3	
	08	
	24	Discompt 8 per Cent.
£		
10 — $\frac{1}{2}$.)	276	Impost 8 per $\frac{1}{2}$ off.
2 $\frac{1}{2}$ 4)	276	
	069	
	345	Discompt.
Impost Net	2415	8 and 12 $\frac{1}{2}$ per $\frac{1}{2}$ off.

By comparing this Question with the last but one, and the next with the last foregoing Question, you may see the difference between paying the Duties down, or Bonding them the whole time the Law permits, which is about 10 per Cent.

68

If the whole Custom be paid down for the 4788 of Tobacco aforesaid, what comes the Net Duty to?

£	68		
5 $\frac{1}{2}$)	4788		
	239,4 Disc. at 5 per $\frac{2}{100}$	l.	
		12 $\frac{1}{2}$ $\frac{1}{2}$)	4184,712 Old Subsidy.
	4548,6 Old Sub. Gr.		523,089 12 $\frac{1}{2}$ p. $\frac{2}{100}$ Di.
	,08		
			3661,623 New Subsidy.
	363,888 Dif. 8 per Ct.		
			4788
			3
	4184,712 Old Subsidy.		
	3661,623 N. Subsidy.		14364 Impost Gross.
	3661,623 Add. Duty.		,08
	1220,541 $\frac{1}{2}$ Subsidy.		
	11563,02 Impost.		1149,12 Discompt.
d.			
12)	24291,519 Pence.	l.	
s.		12 $\frac{1}{2}$ $\frac{1}{2}$)	13214,88 8 per $\frac{2}{100}$ off.
20)	2024 (3 Shillings.		
			1651,86 Dif. 12 $\frac{1}{2}$ p. C.
	101 4 3,519 Net Cust. whole.		11563,02 Impost Net.

Another

Another Way.

£

5,073416

4788

40587328

40587328

35513912

20293664

29

12) 24291,515808 Pence:

8

20) 2024 (3 Shillings.

£

101 4 3,515 Duty required.

The same Question another Way:

12) 4788

20) 39/9

£ l. 10s 19 19 00 Old Subsidy Gross.
 00 19 11,4 — £ 5 per Cent. off.

18 19 00,6
 ,8

£ 1,51 12 4,8

20

8 10,32
12

3,88

ॐ ॐ ॐ

18 19 0,6

I 10 3,88 8 per ÷ Disc.

£ 17 8 8,72 0. Sub. Net.

Be
shall
you r

The Merchant's Assistant.

35

£ 8

19 19 0. S. Gr.

3

£ 59 17 Im. Gr.

8

£ 4,78 16

20

8 15,76

12

8 9,12

£ 8 8

59 17 0, l.

4 15 9,12 8 per Cent. off.

l. s.

12 10 is $\frac{1}{4}$) 55 01 2,88 l.

6 17 7,86 12 $\frac{1}{2}$ p. Ct. off.

l. 48 03 7,02 Impost Net,

£ 8

12 10 $\frac{1}{4}$)

£ 8 8

17 8 8,72

£

£ 2 3 7,09

12 $\frac{1}{2}$ per Cent. off.

£ 15 05 1,63 New Subsidy.

£ 8 8

17 08 8,72 Old Subsidy Net.

15 05 1,63 New Subsidy Net.

15 05 1,63 Additional Duty Net.

5 01 8,54 $\frac{1}{4}$ Subsidy Net.

48 03 7,02 Impost Net.

£ 101 04 3,54 Net Duty.

Before I proceed to calculate any other Duties, I shall lay down a Method to compose Tables, that you may the more readily find out the Duties single,

or the whole Duties for any sort of Merchandize,

For Example sake I'll compose some to find the Net Duty for any quantity of Tobacco from the *British Plantations*, the Additional and Impost Duty paid down.

According to the foregoing Calculations, I find that the Old Subsidy Net for one Pound of Tobacco comes to ,874, that is, so many thousand Parts of a Penny. The New Subsidy is ,76475, that is, so many hundred thousand Parts of a Penny. The Additional Duty is the same. The third Subsidy is ,254916, that is, so many Million Parts of a Penny: And the Impost is *d.* 2,415, that is, two Pence and so many thousand Parts of a Penny (to compute the value of the Fractions I have given some Instructions before, in the first and second Pages). Having before you how much one Pound comes to, then see how much two Pounds comes to, then what three Pounds comes to, then four Pounds, then five Pounds; and so on till you come to nine Pounds, nine Yards, nine Gallons, or nine any thing you are composing the Tables for, and no farther, viz.

<i>£</i> Old Subsidy.	<i>£</i> New Subsidy.	<i>£</i> Impost.
<i>£</i> 1,874	<i>£</i> 1,76475	<i>£</i> 1,2,415
2 1,748	2 1,5295	2 4,83
3 2,622	3 2,29425	3 7,245
4 3,496	4 3,059	4 9,66
5 4,37	5 3,82375	5 12,075
6 5,244	6 4,5885	6 14,49
7 6,118	7 5,35325	7 16,905
8 6,992	8 6,118	8 19,32
9 7,866	9 6,88275	9 21,735

You need not make a Table for the Additional Duty, by Reason of its being the same of the New Subsidy,

Subsidy, nor for the third Subsidy, because 'tis only taking the third part of the New Subsidy.

The Use of these Tables :

What is the Net Duty for 4788 [℥] of Tobacco? Which is the same Question wrought over so many ways before. First you must look in the Table under Old Subsidy for 4000, there being no such Number of Pounds in the Table, you must see what four Pounds comes to, and that comes to *d.* 3,496 of a Penny (be mindful what Number of Figures is contain'd in the Number you look for) because you must begin at the Units place in the Pence, and set off as many Figures in the Number found out, including the Number you begin with, as there are Figures in the Number given; For instance, the Number given is 4000, which is to be counted four Figures together; then look in the Table for the first of these four Figures (which is a 4) opposite to it you will find three Pence, with which begin the Number, counting that the first; the next Figure which is a 4, the second; the next which is a 9, the third; and the next, which is a 6, the fourth; together they make 3496 Pence, which is what 4000 [℥] comes to. Then begin with the next Number in the Question, and that is 700; look in the same Table again for 7, it being the first Figure of the given Number, because this Number contains but three Figures, begin with the 6 *d.* opposite to the Seven Pounds, reckoning the 6 *d.* first, the next Figure the second, and the following one the third, together they come to 611 Pence and 8 tenths of a Penny, which is what 700 [℥] comes to; place that Sum under the 3496 Pence before found out. Then go to the next Number in the Question, that is 80, look into the same Table

Table as before for 8 Pound, by which it appears to come to 6,992; now 80 being two Figures, take the two first Figures for the Pence, which is 69,92 parts of a Penny, and is what 80 *℥* comes to; place this under the Sums before found. Then under that Number place *d.* 6,992 parts of a Penny, which is what the remaining eight Pounds come to; these Sums added together, give the Old Subsidy Net. To find out the New Subsidy, look in the Table under New Subsidy for four Pound, and you will find it comes to *d.* 3,059; now four thousand being one thousand times as many, it must come to one thousand times as much Money, and makes 3059 Pence, which Sum place on one side the Old Subsidy: Then look for the next Number in the Question, which is 700, and you will find that seven Pounds come to *d.* 5,35325; now 700 being 100 times as many as 7, it must come to 100 times as many Pence, and that is, 535,325, which Sum must be plac'd on one side, under the last Number found out. Then proceed to the next Number in the Question, that is 80, look in the Table again for 8 *℥*, it comes to *d.* 6,118; now 80 being ten times as many as 8, must come to ten times more, which is *d.* 61,18; place that Number on one side under the last Number found out. Then see what 8 *℥* comes to in the Table, there you will find it comes to 6,118, place that Sum under the three Numbers before found out; these Sums added together give the whole Subsidy Net for 4788 *℥*. In the same manner, the Impost is found in the Impost Table. See the Work following:

Old Subsidy.		New Subsidy.		Impost.	
£	s.	£	s.	£	s.
4000	3496	4000	3059	4000	9660
700	611,8	700	535,325	700	1690,5
80	69,92	80	61,18	80	193,2
8	6,992	8	6,118	8	19,32
4788	4184,712	4788	3661,623	4788	11563,02

4184,712

4184,712 *Old Subsidy.*3661,623 *New Subsidy.*3661,623 *Addit. Duty.*1220,541 $\frac{1}{4}$ *Subsidy.*11563,02 *Impost.*2) 12) 24291,519 *Pence.*8) 20) 2024 (*3 Shillings.*£ 101 4 3,519 *Net Duty for the whole quantity.*

It is very necessary, the Method and Use of the foregoing Tables should be understood by all People in Business. They are short and very convenient for a Pocket-Book ; so easy, they require but a small Knowledge in Arithmetick to understand them ; and so useful in dispatching Business, nothing can be like them ; especially when the Commodities pay several Duties, and those Duties vary in their Discompts. For these Reasons I will lay down some more Examples of the Compendiousness of this Method.

The Merchant's Assistant.

I would know the New Duties for 834 th of Tobacco?

Old Subsidy.		New Subsidy.		Impost.	
th	sh	th	sh	th	sh
800	699,2	800	611,8	800	1912
30	26,22	30	22,9425	30	72,45
4	3,496	4	3,059	4	9,66
Old Subsidy 728,916 Pence.		617,8015 Pence.		Pence 2014,11	
New Subsidy 637,8015		3		3	
Additional Duty 637,8015		(12) 4231		(7	
$\frac{1}{2}$ Subsidy 212,6005		20) 352			
Impost 2014,11					
Pence 4231,2295		£ 17 12 7 Duty required.			

£

I would know the Net Duty for 7000 of Tobacco?

6118,	Old Subsidy.
5353,25	New Subsidy.
5353,25	Additional Duty.
1784,41	$\frac{1}{4}$ Subsidy.
16905,	Impost.
12) 35513,91	Pence.
20) 29519 (5	Shillings.
£ 147 19 5 $\frac{3}{4}$	Net Duty required.

£

Suppose the Drawback was required for 7000 of Tobacco.

Here is nothing more to be done, but to subtract half of the Old Subsidy from the whole Custom paid; the Sum remaining will be the Drawback. See the Example :

£ 3	£
147 19 5 $\frac{3}{4}$	12) 3059 half of the Old Subf.
12 14 11 Substr.	8
£ 135 4 6 $\frac{3}{4}$ Drawb.	20) 254 (11
	£ 12 14 11 half of the Old
	Subsidy brought
	into Pounds.

If

If part of the Tobacco's are to be Exported, and not the whole, then you are to look in the Tables as before, only remembering to take but half of the Old Subsidy, and all the rest of the Duties entire: for Example:

££

Suppose that 1830 of the Tobacco aforesaid was to be Exported, how much is the Drawback?

	<i>Impost.</i>	<i>New Subsidy.</i>	<i>Old Subsidy.</i>
££	£	£	£
1000	2415	764,75	874
800	1932	611,8	699,2
30	72,45	22,9425	26,22

1830	4419,45	1399,4925 N.S. $\frac{1}{2}$)	1599,42
		1399,4925 A.D.	—
		466,4975 $\frac{1}{2}$ Sub.	799,71 $\frac{1}{2}$ s.
		4419,45 <i>Impost.</i>	
		799,71 $\frac{1}{2}$ Old Subsidy.	

12) 8484,6425 Pence.

20) 70|7 Shillings.

£ 35 7 — $\frac{1}{2}$ Drawback.

How much comes the Custom to for one Ton of Spanish Wine fill'd in London for Sale, & British Impost and Additional Duties secur'd?

The Duties, viz.

	£	8	
Old Subsidy	—	4 10	per Ton.
New Subsidy	—	4 10	per Ton.
$\frac{1}{4}$ Subsidy	—	1 10	per Ton.
$\frac{1}{2}$ Subsidy	—	3 —	per Ton.
Impost	—	12 —	per Ton. 8 per Cent. Disc.
Additional Duty	—	4 —	per Ton.
Coyuage	—	— 10	per Ton.

£

Deduct the 8 per Cent. from the 12, the remaining Sum will be the Impost; this added to the other Duties gives the Custom for one Ton. See the Example:

£	8	2		£	12
4	10	—	Old Subsidy.		8
4	10	—	New Subsidy.		—
4	10	—	$\frac{1}{4}$ & $\frac{1}{2}$ Subsidy.		96
11	—	9,6	Impost.		20
4	—	—	Addit. Duty.		—
—	10	—	Coyuage.	s.	19,20
					12
£	29	—	9,6 Duty per Ton.		—
				d.	2,40
					—
				£	8
				12	—
				—	19 2,4 Disc. 8.
				—	(per Cr.
				£	11 — 9,6 Impost.
				—	Now

45

£ 29 — 9,6

20

580

12

Gallons 252) 6969,60 (27,65 $\frac{1}{2}$ Gallon the Day.

1929

1656

252 Gallons one Ton.

1440

180

To find the Duty for any quantity of *Spanish Wines* fill'd and imported in *London, &c.* as afore-said. Suppose it were for 20 Ton. First see what the Old Subsidy comes to for the whole quantity ; then see what the Impost for the whole comes to, remembering to deduct 8 *per Cent.* for Waste ; the remaining Sum place under the Subsidies. Then see how much the Additional Duty comes to, and set it under the Impost and Subsidies before found, and like-

likewise the Coynage: These added together give the Duty for the whole Quantity. *See the Example:*

<i>Ton.</i>	£ 8
20	90 — <i>Old Subsidy.</i>
4 10	90 — <i>New Subsidy.</i>
	90 — $\frac{1}{3}$ & $\frac{2}{3}$ <i>Subsidy.</i>
90 <i>Old Subsidy.</i>	220 16 <i>Impost.</i>
	80 — <i>Additional Duty.</i>
20 <i>Ton.</i>	10 — <i>Coynage.</i>
12	
	£ 580 16 <i>Duty required.</i>
£ 240 <i>Impost Gross.</i>	
8	
£ 19,20	
20	
8 4,00	
£ 240 —	
19 4 <i>Disc. 8 per Cent.</i>	
220 16 <i>Impost Net.</i>	

To find the Duty for any Number of Gallons of the aforesaid Wines; 'tis only multiplying the Gallons by the Custom for one Gallon, and that will show you the Custom for the whole Number of Gallons in Pence: *For Example.* Suppose the Duty was required for 29 Gallons. In one of the foregoing Examples you will find the Duty for one Gallon is *d.* 27,65; multiply that Sum by 29 Gallons, it gives the Answer in Pence, which is afterwards brought into Pounds. *See the Example:*

$$\begin{array}{r}
 \text{27,65 per Gallon.} \\
 \text{29} \\
 \hline
 \text{24885} \\
 \text{5530} \\
 \hline
 \text{12) 801,85 Pence.} \\
 \hline
 \text{20) 6|6 (9 Shillings.} \\
 \hline
 \text{£ 3 6 9 } \frac{1}{4} \text{ Duty required.} \\
 \hline
 \end{array}$$

What is the Custom for one Ton of Wine Spanish, fill'd in the Port of London for Sale per Strangers, Impost and Additional Duty Bonded?

The Duties, viz.

	£	8	
Old Subsidy	—	6	per Ton.
New Subsidy	—	6	per Ton.
$\frac{1}{2}$ Subsidy	—	2	per Ton.
$\frac{2}{3}$ Subsidy	—	4	per Ton.
Impost	—	12	per Ton. 8 per Cent. Disc.
Additional Duty	—	4	per Ton.
Coynage	—	10	per Ton.

This is to be done in the same manner of one of the last foregoing Questions.

The Merchant's Assistant.

£ 8	£ 8	3	£ 8	3
5 — $\frac{1}{4}$ 12	—	—	6 —	— Old Sub.
2 10 $\frac{1}{2}$	—	—	6 —	— New Sub.
— 10 $\frac{1}{2}$	—	12 —	6 —	— $\frac{1}{4}$ & $\frac{3}{4}$ Sub.
—	6 —	—	4 —	— Addit. Duty.
—	12,4	—	11 —	— 9,6 Impost.
—	—	—	—	10 — Coynage.
Disc. 8 per Cent. —	19 2,4	—	—	—
—	—	£ 33 10	9,6	Dut. pr. Strang.
Impost £ 11	—	9,6	—	—

How much is the Custom for one Gallon of Spanish Wine, fill'd and imported as aforesaid?

£ 8	3
33 10	9,6
20	—
670	—
12	—
—	3
Gallon 252)	8049,600 (31,9428 Duty per Gallon.
489	—
2376	—
1080	—
720	—
2160	—
144	—

How

How much comes the Duty to for 36 Ton, 52 Gallons of the Wine aforesaid?

Ton.	£
36	432
6	8
£ 216 Old Subsidy.	34,56
	20
Ton	£
36	11,20
4	12
£ 144 Additional Duty.	2,40
36 Ton.	£ 432 — —
12	34 11 2,4 8 p. Ct. off.
£ 432 N. Sub. & $\frac{1}{4}$ S.	£ 397 8 9 $\frac{1}{2}$ Impost Net.

£	£ 8 s
31,9428	216 — — Old Subsidy.
52	432 — — N. Sub. & $\frac{1}{4}$ S.
638856	144 — — Addit. Duty.
1597140	397 8 9 $\frac{1}{2}$ Impost.
12)1661,0256 s	18 — — Coynage.
20) 138 (5 8	6 18 5 Duty for 52 G.
£ 6 18 5	£ 1214 07 2 $\frac{1}{2}$ Duty required.

How much is the Duty for one Ton of Spanish Wine, fill'd in the Out Ports, per British Additional and Impost Duties secur'd?

The Duties, viz.

	£	s	
Old Subsidy	—	3	— per Ton.
New Subsidy	—	3	— per Ton.
$\frac{1}{2}$ Subsidy	—	1	— per Ton.
$\frac{2}{3}$ Subsidy	—	2	— per Ton.
Impost	—	12	— per Ton. 8 per Cent. Disc.
Additional Duty	—	4	— per Ton.
Coynage	—	—	10 per Ton.

£	s	d	
9	—	—	Subsidies.
11	—	9,6	Impost.
4	—	—	Additional Duty.
—	10	—	Coynage.
£ 24	10	9,6	Duty per Ton.

How

*How much is the Custom for one Gallon of the Wines
abovesaid?*

£ 8 2
24 10 9,6
20

490 Shillings.

12

2

Gallons 252) 5889,60 (23,375 Duty per Gallon.

849

936

1800

1360

100

H 2

H 2

How much comes the Custom to for 38 Ton, and 54 Gallons of the Wines aforesaid?

<i>Ton.</i>			<i>Ton.</i>
38			38
9			12
342	—	Subsidies.	£ 456
419	10	5 Impost.)	20
152	—	Ad. Duty.	
19	—	Coynage.	8 11,20
5	5	2 54 Gallons.	12
£ 937	15	7 Duty required.	2,40
£ 8	2		2
4	11	2,4 Disc. at 1 per %	22,275
		8	54
36	9	7, Disc. at 8 per %	93500
456	—	Impost Gross.	116875
419	10	5 Impost Net.	12) 1262,250 Pence.
			20) 105 2 Shillings.
			£ 5 5 2 $\frac{1}{4}$

What

What comes the Net Custom to for 134 Ton of Iron,
at 7 l. per Ton?

The Duties, viz.

Old Subsidy	5	—	—	per Cent.	5	per Cent.	Disc.
New Subsidy	5	—	—	per Cent.	5	per Cent.	ditto.
$\frac{1}{2}$ Subsidy	1	13	4	per Cent.	5	per Cent.	ditto.
$\frac{2}{3}$ Subsidy	3	6	8	per Cent.	5	per Cent.	ditto.
Impost 1690	1	3	—	per Cent.	6	$\frac{1}{2}$ per Cent.	dit.

Ton.	£	8	2
134	s.	134	—
7	22 $\frac{1}{10}$	13	8
£ —	1 $\frac{1}{2}$	6	14
5 $\frac{1}{4}$) 938	l.	4	154 2 — Imp.Gr.
£ — 8 2	6 $\frac{1}{4}$ 1 $\frac{1}{2}$	4	38 10 6
5 $\frac{1}{4}$) 46 18 —			
Disc. 2 6 10,8	6 $\frac{1}{4}$ p. Ct. off.	7	9 12 7 $\frac{1}{2}$

Old Sub. Net	43	11	1,2	Imp. Net.	1	144	9	4 $\frac{1}{2}$
New Sub. Net	43	11	1,2					
$\frac{1}{2}$ Subsidy	14	10	4,4					
$\frac{2}{3}$ Subsidy	29	—	8,8					
Impost	144	9	4,5					
Net Custom	£	275	12 8,					

How

How much comes the Net Custom to for $27 \frac{1}{2}$ of unwrought thin Copper, at 10 s. per Hundred?

The Duties, viz.

	£	8	2		£
Old Subsidy	5	—	—	per Cent.	5 per Cent. Disc.
New Subsidy	5	—	—	per Cent.	5 per Cent. ditto.
$\frac{1}{2}$ Subsidy	1	13	4	per Cent.	5 per Cent. ditto.
$\frac{2}{3}$ Subsidy	3	6	8	per Cent.	5 per Cent. ditto.
Impost 1693	—	12	6	per Ton.	$6 \frac{1}{4}$ per Cent. ditto.

	£	8	2	
1. $27 \frac{1}{2}$				
$5 \frac{1}{20}$) 13 15				
5 $\frac{1}{20}$) — 13 9,— Sub. Gros.				
— — 8,25 Discmpt.				
— 13 0,75 Old Sub. Nt.				
— 13 0,75 N. Sub. Net.				
— 13 0,75 $\frac{1}{2}$ & $\frac{2}{3}$ Sb. Nt.				
16 2 3,19 Impost Net.				
1. 18 01 4,44 Net Custom.				
4) 13 15 —				
3 8 9				
4) 17 3 9 Im. Gr.				
4) 4 5 11 $\frac{1}{4}$				
Disc. 1 1 5,81 $6 \frac{1}{4}$ p. Ct.				
£ 16 2 3,19 Im. Nt.				

How

How much is the Net Duty for 700 of Clapboards,
at 15 s. per Hundred?

The Duties, viz.

Old Subsidy	5	—	—	per Cent.	5	per Cent. Disc.
New Subsidy	5	—	—	per Cent.	5	per Cent. ditto.
$\frac{1}{2}$ Subsidy	1	13	4	per Cent.	5	per Cent. ditto.
$\frac{2}{3}$ Subsidy	3	6	8	per Cent.	5	per Cent. ditto.
Impost	1690	—	10	—	per Cent.	$6\frac{1}{4}$ per Cent. ditto.

ϕ
 s. 700
 $5\frac{1}{4}$ 175 deducted.
 $5\frac{1}{4}$ 525 l.
 l.

$5\frac{1}{4}$ 26 5 -- Subsidy Gross.
 1 6 3 Discompt.

l. 24 18 9 Old Subf. Net.
 24 18 9 New Subsidy.
 24 18 9 $\frac{1}{2}$ & $\frac{2}{3}$ Subsidy.
 49 4 4 $\frac{1}{2}$ Impost.

l. 124 — 7 $\frac{1}{2}$

£ 8 2
 10) 525 — —

4) 52 10 — Imp. Gr.

4) 13 2 6

$6\frac{1}{4}$ per Cent. 3 5 7 $\frac{1}{2}$ Disc.

£ 49 4 4 $\frac{1}{2}$ Imp. Net.

How

Lasts

How much comes the Net Duty to for 14 of Tar, at
2 l. 10 s. per Last?

The Duties, viz.

Old Subsidy	5	—	—	per Cent.	5	per Cent. Disc.
New Subsidy	5	—	—	per Cent.	5	per Cent. ditto.
$\frac{1}{4}$ Subsidy	1	13	4	per Cent.	5	per Cent. ditto.
$\frac{3}{4}$ Subsidy	3	6	8	per Cent.	5	per Cent. ditto.
Impost 1693	2	10	—	per Cent.	6 $\frac{1}{4}$	per Cent. ditto.

Lasts.

14

 $5 \frac{1}{2}) 35 \text{ — —}$
 $5 \frac{1}{2}) 1 \text{ — —}$

1 9

Old Sub. Net. l. 1 13 3

New Subsidy 1 13 3

 $\frac{1}{4}$ & $\frac{3}{4}$ Subsidies 1 13 3

Impost — 16 5

Net Duty l. 5 16 2

 $\frac{1}{4}) 1 \text{ s. d. — O. S. Gr.}$
 $6 \frac{1}{4} \frac{1}{2}) \left\{ \begin{array}{l} \frac{1}{4}) 17 \text{ 6 Impost Gr.} \\ \frac{1}{4}) 4 \text{ 4 } \frac{1}{2} \end{array} \right.$

l. 1 1 — Disc.

l. 16 5 — Imp. Net.

What

What comes the Net Duty to for 352 of Norway Deals, at 5 l. per Hundred?

The Duties, viz.

Old Subsidy	5	—	—	per Cent.	5	per Cent.	Disc.
New Subsidy	5	—	—	per Cent.	5	per Cent.	ditto.
$\frac{1}{2}$ Subsidy	1	13	4	per Cent.	5	per Cent.	ditto.
$\frac{2}{3}$ Subsidy	3	6	8	per Cent.	5	per Cent.	ditto.
Impost 1690	10	—	—	per Cent.	6 $\frac{1}{4}$	per Cent.	ditto.

Hundred	£	£	£
352	Of 100	10	is 1 $\frac{1}{2}$) 1760
5	£	£	4) 176
£ 1760	5 $\frac{1}{2}$)	6 $\frac{1}{4}$ 1 $\frac{1}{2}$	4) 44
£ 88	5 $\frac{1}{2}$)		—
Disc. 4 8		Disc. 6 $\frac{1}{4}$ per Cent.	11
£ 83 12	Old Subsidy.		165 Impost.
83 12	New Subsidy.		—
83 12 $\frac{1}{2}$ & $\frac{2}{3}$	Subsidy.		
165 —	Impost.		
£ 415 16	Net Duty.		

What comes the Net Duty to for 78 Ton of Portugal Wines fill'd, for Sale, per British, in London, the Additional and Impost Duties paid?

The Duties, viz.

	£	s	
Old Subsidy —	4	10	per Ton.
Additional Duty —	3	—	per Ton. 7 $\frac{1}{2}$ per Ct. Dis.
New Subsidy —	4	10	per Ton.
$\frac{1}{2}$ Subsidy —	1	10	per Ton.
$\frac{2}{3}$ Subsidy —	3	—	per Ton.
Impost —	12	—	per Ton. 5 & 8 per Ct. Dis.
Coynage —	—	10	per Ton.
Orphans —	—	4	per Ton.

Tons.

78

4 10

312

39

£	351	—	—	Old Subsidy.
	351	—	—	New Subsidy.
	351	—	—	$\frac{1}{2}$ & $\frac{2}{3}$ Subsidy.
	818	1	4	Impost.
	216	9	—	Addit. Duty.
	39	—	—	Coynage.
	15	12	—	Orphans.

£ 2142 2 4

Ton

Ton
 78
 3
£
 $5 \frac{1}{10}) £ 234$
 8
 $2 \frac{1}{2} \frac{1}{2}) 11 14$
 5 17
£ 17 11 Disc. $7 \frac{1}{2}$ per Ct.
£ 216 9 Addit. Duty.

Tons
 78
 12
£
 $5 \frac{1}{10}) £ 936$
 Disc. 5 per Cent. 46 16
 889 4
 8
£ 71,13 12
 20
 8 2,72
 12
 8,64

£ 889 4 —
£ 71 2 8 Disc. 8 per Cent.
£ 818 1 4 Impost Net.

1 2

Whet

Ton

The Merchant's Assistant.

61

What is the Net Duty for 78 Tons of Portugal Wine unfil'd, per British, for Sale in London, the Additional and Impost Duties paid?

The Duties, viz.

	£	8		
Old Subsidy	4	10	per Ton.	12 per Cent. Disc.
New Subsidy	4	10	per Ton.	12 per Cent. ditto.
$\frac{1}{4}$ & $\frac{2}{3}$ Subsidies	4	10	per Ton.	12 per Cent. ditto.
Addit. Duty	3	—	per Ton.	12 & $7\frac{1}{2}$ per Cent. dit.
Impost	12	—	per Ton.	12 5 & 8 per Cent. dit.
Coynage	—	10	per Ton.	
Orphans	—	4	per Ton.	

Ton

78

4 10

312

39

£

10 10) 351 Old S.Gr.

2 $\frac{1}{2}$) 35 2

7 — 4 $\frac{3}{4}$

£ 42 2 4 $\frac{3}{4}$ Disc. at 12 per Cent.

308 17 7 $\frac{1}{4}$ Old Subsidy Nt.

308 17 7 $\frac{1}{4}$ New Subsidy.

308 17 7 $\frac{1}{4}$ $\frac{1}{2}$ & $\frac{2}{3}$ Subsidy.

189 9 5 $\frac{1}{4}$ Addit. Duty.

719 17 9 $\frac{1}{4}$ Impost.

39 — — Coynage.

15 12 — Orphans.

£ 1890 12 — $\frac{1}{4}$ Net Duty.

£

The Merchant's Assistant.

£ 8 s

102 19 2 $\frac{1}{4}$ — $\frac{1}{2}$ of the Old Subsidy.
2£ 5 $\frac{1}{10}$) 205 18 4 $\frac{3}{4}$ Additional Duty Gross.2 $\frac{1}{4}$ $\frac{1}{2}$) 10 5 11 5 per Cent.
5 2 11 $\frac{1}{2}$ 2 $\frac{1}{2}$ p. Ct.Dis. 15 8 11 $\frac{1}{2}$ 7 $\frac{1}{2}$ p. Ct.£ 189 9 5 $\frac{1}{4}$ Ad.D.N.

£ 8 s

205 18 4 $\frac{3}{4}$ Add. Duty.
4 $\frac{1}{10}$) 823 13 5 Impost Gross.
41 3 8 Dis. 5 per Ct.782 9 9
8£ 62,59 18 —
208 11,98
12

s 11,76

£ 8 s

782 9 9
62 11 11 $\frac{1}{4}$ 8 per Cent. Disc.719 17 9 $\frac{1}{4}$ Impost Net.

How

How much comes the Net Duty for 23 Dozen Napkins of Holland's making, at 1 l. 16 s. per Dozen?

The Duties, viz.

Old Subsidy	5	—	—	per Cent.	5	per Cent. Disc.
Addit. Duty	2	10	—	per Cent.	5	per Cent. ditto.
New Subsidy	5	—	—	per Cent.	5	per Cent. ditto.
$\frac{1}{4}$ Subsidy	1	13	4	per Cent.	5	per Cent. ditto.

8 Dozen

4 $\frac{1}{4}$) 23
2

46 8

4 12 this deducted.

£

5 $\frac{1}{4}$) £ 41 8 2

2 1 4,8 Disc. 5 per Cent.

£

5 $\frac{1}{4}$) £ 39 6 7,2

£ 1 19 3,951 Old Sub.

£ 8 2

1 19 3,951 Old Subsidy.

19 7,9755 Addit. Duty.

1 19 3,951 New Subsidy.

13 1,317 $\frac{1}{4}$ Subsidy.

£ 5 11 5,1945 Net Duty.

How

How much comes the Duty to for 34 of Raw Silk
at 10 s. per Pound?

The Duties, viz.

Old Subsidy 5 — — per Cent. 5 per Cent. Disc.
New Subsidy 5 — — per Cent. 5 per Cent. ditto.
 $\frac{1}{2}$ & $\frac{2}{3}$ Subsidy 5 — — per Cent. 5 per Cent. ditto.

8	℥	3	8	2
10 $\frac{1}{2}$)	34	—	16	1,8 Old Subsidy.
£	—	—	16	1,8 New Subf.
5 $\frac{1}{2}$)	£ 17 — —	—	5	4,6 $\frac{1}{2}$ Subsidy.
Disc. 5 per Ct. —	17 — —	—	10	9,2 $\frac{2}{3}$ Subsidy.
£	—	—	—	—
5 $\frac{1}{2}$)	£ 16 3 —	£ 2	8	5,4
Subsidy	— 16 1,8			
Multiplied	— 3			
Net Duty	£ 2 08 5,4			

What

What comes the Net Customs to for 92 Ells of Bag
Holland, under Ell and half-quarter Broad, at 5 s.
per Ell?

The Duties, viz.

	£	8	s		£
Old Subsidy	5	—	—	per Cent.	5 per Cent. Disc.
Ad. Duty	2	10	—	per Cent.	5 per Cent. ditto.
New Subsidy	5	—	—	per Cent.	5 per Cent. ditto.
$\frac{1}{3}$ Subsidy	1	13	4	per Cent.	5 per Cent. ditto.

8 Ells	£	8	s
$5 \frac{1}{4}$) 92	1	1	10,2 Old Subsidy.
£ —	10	11,1	Addit. Duty.
$5 \frac{1}{20}$) 23	1	1	10,2 New Subsidys
Disc. 5 per Ct. 1 3	7	3,4	$\frac{1}{3}$ Subsidy.
$5 \frac{1}{20}$) 21 17	£ 3	1	10,9
Old Subsidy £ 1 1 10,2			

££

How much comes the Net Custom to for 17 of Nutmegs, at 8 s. per Pound?

The Duties, viz.

Old Subsidy	5	—	—	per Cent.	5	per Cent.	Disc.
New Subsidy	5	—	—	per Cent.	5	per Cent.	ditto.
$\frac{1}{2}$ Subsidy	1	13	4	per Cent.	5	per Cent.	ditto.
$\frac{3}{4}$ Subsidy	3	6	8	per Cent.	5	per Cent.	ditto.
New Duty	5	—	—	per Cent.			
Further Duty	5	—	—	per Cent.			
New Ad. Dt. 24	5	—		per Cent.	10	per Cent.	ditto.

	£						
		17					
		8					
	£	—					
	5 $\frac{1}{10}$)	136					
		—					
	5 $\frac{1}{10}$)	6	16	—			
Discompt.		6	9,6				
		—	—				
	20) £	6	09	2,4		24,25	
		—	—			,068	
		—	—			—	
Old Subsidy	8	6	5,52			19400	
		—	—			14550	
						—	
	£ 10 $\frac{1}{10}$)	1,64900					
		,1649	Discompt.				
		—					
		1,48410					
		—					
	£ 1	9	8,21	N. Ad. Dut.			
		—	—				

8	2	
6	5,52	Old Subsidy.
6	5,52	New Subsidy.
2	1,84	$\frac{1}{4}$ Subsidy.
4	3,68	$\frac{1}{2}$ Subsidy.
6	9,6	New Duty.
6	9,6	Further Duty.
1	9	8,21 New Addit. Duty.
3	2	7,97 Net Custom.

How much comes the Custom to for 232 Ells of Holland, under Ell and Half-quarter broad, at 5 s. per Ell?

The Duties, viz.

Old Subsidy	5	—	—	per Cent.	5	per Cent. Disc.
Addit. Duty	2	10	—	per Cent.	5	per Cent. ditto.
New Subsidy	5	—	—	per Cent.	5	per Cent. ditto.
$\frac{1}{4}$ Subsidy	1	13	4	per Cent.	5	per Cent. ditto.

8	Ells		
5	$\frac{1}{4}$)	232	
5	$\frac{1}{4}$)	£ 58	
Dis. 5 per Ct.	2	18	
5	$\frac{1}{4}$)	£ 55	2 —
£	2	15	1,2
£	8	2	
2	15	1,2	Old Subsidy.
1	7	6,7	Addit. Duty.
2	15	1,2	New Subf.
—	18	4,4	$\frac{1}{4}$ Subsidy.
£	7	16	1,4 Net Custom.

What has been said hitherto is sufficient for the Calculating Part. The next Thing I shall go upon will be Instructions for Masters of Ships, or for such Persons as shall be employ'd in Husbanding or Delivering a Ship.

Of Entering a Ship.

You are to take Notice, that at the Arrival of any Ship in the River of *Thames* (wherein you are concern'd, or at least shall be in Husbanding of the same) that you first get the Master's Manifest to Copy in order to make your Report of the Lading of your Ship in the Custom-House; and this must be done on two Sheets of Paper, the one plain, and the other with the printed Oath at the Bottom the Master of the Ship takes. The printed Paper you may have at the upper end of the Long Room of the Usher of the Custom-House, *gratis*; when you have got these, you are to Report your Ship in the following manner:

Having the exact Copy of your Manifest on both the Sheets of Paper, you go into the Long Room of the Custom-House, the Master, or Commander with you, to the Deputy-Comptroller in the same Room, and read the two Manifests over with him; after you have so done, the Comptroller takes that without the Oath, and the other you carry to the Person you receiv'd it off, at the upper end of the Long Room, he examines the Master concerning the Ship; and after Examination, the Master makes Oath to the same. When that is done, he gives you Directions how you shall pay for entering your Ship, and whom it must be paid to: Now you have nothing more to do, but to see whether the Merchant, Owners, or Chief Freighters, belonging to the said Ship, have enter'd their Goods, and such as have not, you must
make

make Application to, that they may enter their Goods they have on Board, in order to set your Ship to Work.

Rules for Working a Ship.

Having got the Land-waiter's Name, who is appointed for your Ship, you go to him to know what Persons made the Entries abovesaid, and to take a Copy of his Warrant, which he signs and sends on Board the Ship to the Officers there residing, in order to set them at Work ; so the next thing you may expect is a Lighter or Hoy at the Keys. You must be sure to have in readiness a Book with Columns rul'd in it in the manner of the Waiters, and to set on one side of it the Number or Quantity of the Goods that you think the Hoy or Lighter may contain. For Instance ; Suppose the Goods were Tobacco's, and the Hoy, or, &c. may contain Sixty Nine Hogsheads, then begin to set down the

1	— AD N ^o	— 4
2	— TW	— 8
3	— OC	— 5
4	— CO	— 9
5	— &c.	
6		
7		
8		

Numbers, till you have the whole Number set down, as you see in the Margin, and opposite to the Numbers must be set the Mark and Number of each Hogshead, as they come in Course in Landing. Always remember to take Care, and view the Da-

mages, or to get the Surveyor to view them as soon as the Hoy, or, &c. be delivered : As soon as you have got an Account of the Damages from the Surveyor (or from the Owners, the Surveyor commonly writes them out, and gives the Account to the Merchants, soon after the Ship is clear'd) you may make out your Freight Notes in the following Man-
ner :

Mr.

Mr. Timothy Walters, Dr.

London, April 20: 1717.

For Freight of 22 Hogsheads of Tobacco, ff the
Mary Galley, Geo. Cox, Master, à Virginia.

Hhds. £			£ 8 3		
To Freight of 22 at 10 ff Ton			55	—	—
To Petty Charges, at 2 s. 6 d. ff Hhd.			2	15	—
Hhds. Dam. Funk.			£ 57 15 —		
TW	7	93	—	S. D.	3
OC	9	107	52	By 292 at 4 ff ff	
F	6	92	83	4	17 4
22 292 135			Ballance due £ 52 17 8		

Mr.

Mr. Peter Walker, Dr.

London, April 20. 1717.

To Freight for 33 Hogheads of Tobacco, per
the *Mary Galley*, *George Cox*, Master, from *Vir-*
ginia.

Hhds.	£	£	8	2
To Freight of 33 at 10 p^{r} Ton.	82	10	—	
To Petty Charges, at 1 s. 6 d. p^{r} Hhd.	2	9	6	
By 673 Dam. 4 p^{r}	£	84	19	6
	11	4	4	
Ballance due	£	73	15	2

	Hhds.	Dam.	Consum'd.
C	12	422	102
D	9	92	98
A	8	102	72
CO	4	57	32
	33	673	304

Mr.

Mr. *Abra. Devon, Dr.*

London, April 20. 1717.

To Freight of 18 Hogfheads of Tobacco per the
Mary Galley, George Cox, Master, à Virginia.

<i>Hhds.</i>	<i>Ship Dam.</i>	<i>Funk.</i>
AD 18	829	92

<i>Hhds.</i>	<i>£</i>	<i>£</i>	<i>s</i>	<i>d</i>
To Freight of 18 at 10 p^{r} Ton	45	—	—	
To Petty Charges, at 2 s. p^{r} Hhd.	1	16	—	
By 829 Ship Dam. at 4 d. p^{r} t^{r}	13	16	4	
92 <i>Contra</i>	—	—	—	
Ballance due	£	32	19	8

The Method of keeping a Freight-Book, you
may see in the following Pages.

Mr.

Mr. Abra. Devon, Dr.

♯ Contra Cr.

The Merchant's Assistant.

[illegible]

I

Mr.

♯ Contra C.

Mr.

[illegible]

Mr. Peter Walker, Dr.

£ Contra Cr.

The Merchant's Assistant.

To Freight for 33 Hogheads.									
1717 April 10.	C		Hhds	12	422	102			
	D			9	92	98			
	A			8	102	72			
	CO			4	57	32			
	Hhds		33	673	304				
							At 10 £ Ton		
							To Char. at 15.6 d. 2		
							£ Hhd 5		
							£	82	10
								2	9
								6	6
								84	19
								6	
1717 April 10.									
By 673 at 4 £ £									
304 Funk									
Balance due									
£	84	19	6						
£	11	4	4						
£	3	4	2						
£	15	19	6						

The Freighters Names	Quantity of Goods.	Freight of the Goods.	Petty Charges.	Damages.	Funk.	Money lost by the Damages.	Net Freight all deducted.
Mr. Abraham Devon,	18	£ 3 8 45	£ 3 8 1	829	92	£ 8 13 16	£ 8 19 8
Mr. Timothy Walters,	22	55 — —	2 15 —	392	135	4 17 4	52 17 8
Mr. Peter Walker,	33	82 10 —	2 9 6	673	304	11 4 4	73 15 2
	73	182 10 —	7 — 6	1894	531	29 18 —	159 12 6

So that if the Ships Freightment consists in never so many Commodities, it may be brought together after this manner, which gives you at one View the Advantages that accrue, and the Damages

The Merchant's Assistant.

77

Damages sustain'd by the whole Freight. The next Thing I shall go upon, will be Examples of Entries inwards, which are to be done in the following Forms.

London, April 28. 1717.

In the *Royal George*, William Sailwell Master, from Maryland.

Tho. Collmore, Bri.

TC 43 Hogheads of Tobacco containing 4788 lb Weight. $\left. \begin{array}{l} \text{£ } 8 \text{ } 2 \\ 399 \text{ — —} \end{array} \right\}$

Old Subsidy	17	8	8 $\frac{1}{2}$
New Subsidy	15	5	1 $\frac{1}{2}$
Additional Duty	15	5	1 $\frac{1}{2}$
$\frac{1}{2}$ Subsidy	5	1	8 $\frac{1}{2}$
Impost	48	3	7

£ 101 4 3

Tho. Collmore.

Los-

London, Octob. 27. 1717.

In the *Frederick*, *Walter Gregory* Master, from
Lisbon.

John Ludlow, Br.

II 78 Ton Portugal Wine unfill'd.

	£	s	d
Old Subsidy	308	17	7 $\frac{1}{4}$
New Subsidy	308	17	7 $\frac{1}{4}$
$\frac{1}{2}$ & $\frac{2}{3}$ Subsidy	308	17	7 $\frac{1}{4}$
Additional Duty	189	09	5 $\frac{1}{4}$
Coynage	39	—	—
Orphans	15	12	—
Impost	719	17	9 $\frac{1}{4}$
	£ 1890	12	— $\frac{1}{4}$

John Ludlow.

These Examples are enough for single Entries ;
now follow others for several sorts of Goods In-
wards.

London,

London, April 5. 1717.

In the *Mary and Betty*, William Hall Master, from the Sound.

John Lister, Br.

14 L	134 Ton of Iron	£ 8 2
	27 ϕ $\frac{1}{2}$ of unwrought Cop- per in Plates.	938 — —
	700 Hundred of Clapboards.	13 15 —
		525 — —

Impost 1690.	£ 1476 15 —
Iron 144 9 4 $\frac{1}{2}$	73 16 9
Clapboards 49 4 4 $\frac{1}{2}$	
	1402 18 3
Impost Net 193 13 9	

Net Impost 1693.	Old Subsid.	70 2 10 $\frac{3}{4}$
Copper £ 19 6 — $\frac{1}{4}$	New Subf.	70 2 10 $\frac{3}{4}$
	$\frac{1}{4}$ Subsidy	23 7 7 $\frac{3}{4}$
	$\frac{2}{3}$ Subsidy	46 15 3 $\frac{3}{4}$
	Imp. 1690	193 13 5
	Imp. 1693	19 6 — $\frac{3}{4}$
		£ 423 08 5 $\frac{3}{4}$

John Lister.

London,

London, April 29. 1717.

In the *Margaret*, Walter Hutchinson Master, from
Norway.

Holland Goddard, Br.

HG		£ 8 3		
352 Hundred Norway Deals		1760	—	—
14 Lafts of Tar		35	—	—
26 Hundred Barrel Staves		4	6	8
<i>Impost</i> 1690.		£ 1799	6	8
	£ 8 3	89	19	4
Nor. Deals	176 — —			
Barrel Sta.	— 8 8	£ 1709	7	4
176 8 8		Old Subsidy	85	9 4 $\frac{1}{4}$
11 — 6 $\frac{1}{2}$		New Subf.	85	9 4 $\frac{1}{4}$
		$\frac{1}{2}$ Subsidy	28	9 9 $\frac{1}{2}$
		$\frac{2}{3}$ Subsidy	56	19 6 $\frac{3}{4}$
<i>Impost Net</i> 165 8 1 $\frac{1}{2}$		<i>Imp.</i> 1690	165	— 1 $\frac{1}{2}$
		<i>l.</i> 1693 Tar	16	5
		£ 422	04	7 $\frac{1}{4}$

H. Goddard.

London,

London, April 20. 1717.

In the *Butter-Fly*, *Houghton Bray* Master, from
Amsterdam.

Henry Vanderstegen, Br.

		£	8	2
HV	1 Box, containing 23 Dozen	}	41	8 —
	Diaper Napk. <i>Holland's</i> making,			
	1 Ditto, containing 34 ⁶⁰ / ₁₀₀ Raw	}	17	— —
	Silk,			
	1 Bundle, containnig 92 Ells	}	23	— —
	Bag Holland, under Ell and			
	half-quarter Broad,			
	17 Pound of Nutmegs,		6	16 —
	1 Bundle, containing 232 Ells	}	58	— —
	of Holland, under Ell and half-			
	quarter Broad,			

²/₃ Subsidies Net.

	£	8	2
Raw Silk	—	10	3
Nutmegs	—	4	3 ¹ / ₂
	—	14	7 —
	£	146	4 —
		7	6 2 ¹ / ₄
		138	17 9 ³ / ₄

	—	14	7 —	Old Sub. Nr.	6	18	10 ¹ / ₂
				New Subsidy	6	18	10 ¹ / ₂
				¹ / ₃ Subsidy	2	6	3 ¹ / ₂
				² / ₃ Subsidy	—	14	7 —
Additional Duty Net.				Addit. Duty	2	18	1 ¹ / ₂
Napkins	—	19	8 —	New Duty	—	6	9 ¹ / ₂
Bag Holl.	—	10	11 —	Further Duty	—	6	9 ¹ / ₂
Holland	1	7	6 ³ / ₄	New Ad. Dt.	1	9	8 ¹ / ₄
	£	2	18 1 ¹ / ₂				
				Net Custom	£	22	— — ¹ / ₂

H. Vanderstegen.
What

What Goods are contain'd in these Bills of Entry, you will find calculated in the foregoing Computations. Now I have shewn you the manner of a Bill of Entry, with their Duties upon them, I shall now proceed on the Business of Post-Entries and Over-Entries: You must Note, that if the Merchant shall enter the Contents of his Goods short of Weight or Measure, the Surveyor and Land-Waiter are to return an Account thereof to the Custom-House, denoting, by their Subscriptions, the Quantity short enter'd, which is to be done in the manner of the first Entries; and if the Merchant over-enter his Goods, and hath Paid or Bonded the Duty for more Goods than are truly Landed; then the Land-Waiter and Surveyor are to signify the same upon Oath, made and subscrib'd by the Merchant, that he, nor any other Person to his Knowledge, had any of the said Goods over-enter'd on Board the Ship, or any where landed the same without Payment of Custom; which Oath is attested by the Collector and Comptroller, or their Deputies, who then compute the Duties, and set down on the back of the Certificate, first in Words at length, and then in Figures, the several Sums to be paid (in the same Form as a Debenture, of which I shall speak afterwards). The Certificate runs thus:

THese are to certify, That *John Lister* did Enter and Pay His Majesty's Duties Inwards in the *Mary and Betty*, *William Hall* Master, from the *Sound*, the Fifth Day of *April*, 1717. for 134 Ton of Iron, 27 Hundred and an half of Copper in Plates, and 700 Hundred Clapboards: And we the Officers underwritten, did examine the same at the Delivery thereof out of the said Ship, and found no more than one hundred twenty nine Ton of Iron, six hundred fifty nine hundred Clapboards, and twenty
 six

six hundred Weight of Copper : And for further Manifestation of the Truth hereof, he made Oath, that neither he, nor any other Person to his Use or Knowledge, had any of those Goods over-entred on Board the said Ship, or in any Place landed them, without paying Custom. Dated at the Custom-House, *London*, the 19th Day of *April*, 1717.

T. R. Surveyor.

W. H. Land-Waiter.

Furat. *John Lister*, that the Contents of the above-mention'd Certificate are true,

John Lister.

I think there need not be much said of Entries Outwards, they being only a sort of Invoice of your Goods to be ship'd ; wherein you are to mention the Marks, Numbers, and Contents of each Parcel of your Goods : *As per Example :*

What Goods are contain'd in these Bills of Entry, you will find calculated in the foregoing Computations. Now I have shewn you the manner of a Bill of Entry, with their Duties upon them, I shall now proceed on the Business of Post-Entries and Over-Entries: You must Note, that if the Merchant shall enter the Contents of his Goods short of Weight or Measure, the Surveyor and Land-Waiter are to return an Account thereof to the Custom-House, denoting, by their Subscriptions, the Quantity short enter'd, which is to be done in the manner of the first Entries; and if the Merchant over-enter his Goods, and hath Paid or Bonded the Duty for more Goods than are truly Landed; then the Land-Waiter and Surveyor are to signify the same upon Oath, made and subscrib'd by the Merchant, that he, nor any other Person to his Knowledge, had any of the said Goods over-enter'd on Board the Ship, or any where landed the same without Payment of Custom; which Oath is attested by the Collector and Comptroller, or their Deputies, who then compute the Duties, and set down on the back of the Certificate, first in Words at length, and then in Figures, the several Sums to be paid (in the same Form as a Debenture, of which I shall speak afterwards). The Certificate runs thus:

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fix

fix hundred Weight of Copper: And for further Manifestation of the Truth hereof, he made Oath, that neither he, nor any other Person to his Use or Knowledge, had any of those Goods over-entred on Board the said Ship, or in any Place landed them, without paying Custom. Dated at the Custom-House, *London*, the 19th Day of *April*, 1717.

T. R. Surveyor.

W. H. Land-Waiter.

Jurat. *John Lister*, that the Contents of the above-mention'd Certificate are true,

John Lister.

I think there need not be much said of Entries Outwards, they being only a sort of Invoyce of your Goods to be ship'd; wherein you are to mention the Marks, Numbers, and Contents of each Parcel of your Goods: *As per Example:*

London, April 30th, 1717.

In the *Marygold*, Philip England Master for Lisbon.

John Willmott, Br.

IW Two Cases of Hats, containing, viz.

N ^o	1	containing	90 Dozen.
	2		18 Dozen.
Cases	2		108 Dozen.

2 Bales Stockings.

IW	N ^o	1	containing	100 Dozen.
		2		382 Dozen.
	Bales	2		482 Dozen.

John Willmott.

But if you intend to Export Goods which have a Drawback, you must not only mention the Marks, Numbers, and Contents as common in Entries Outwards, but also the Name of the Ship the Goods were imported in ; the Importer's Name and Time of Entry Inwards, and make Oath the Duties for these Goods were paid or secur'd to be paid, as the Law directs. After you have made an Entry in this manner, you are to carry it to the Collector and Comptroller, or their Deputies, who after examining their Books, will grant you a Warrant, (what it is I shall show you presently) which Warrant must be given to the Sur-

Surveyor, Searcher, and Land-Waiter, for them to certify the quantity of Goods: Then you are to bring back the Certificate to the Collector and Comptroller, or their Deputies, and make Oath, that the said Goods are really Ship'd, and not landed again in any part of *Great-Britain*. This done, they set down in Words at length on the Back of the Debenture, and then in Figures on the same side, the Sum in each particular Part of the Duties, and jointly subscribe to the whole. By Virtue of this Debenture, in one Month after the Departure of the Ship from *Great-Brittain*, the Exporter may demand his Drawback; and if the Collector has not Money in his Hands to pay the Debenture, he is to certify the same on the back of the Debenture, that the Merchant Exporter may have Recourse to the Commissioners, who then are to pay him. Suppose that *Henry Vanderstegen* Merchant of *London*, is about to Export 23 Dozen of Napkins, and 232 Ells of Holland, which he Imported before from *Amsterdam*; he makes his Entry in the following manner, viz.

London, May 7. 1717.

In the *Goodwill*, *Simon Jones* Commander for *Barbadoes*.

Henry Vanderstegen, Br.

HV ONE Box, containing twenty three Dozen Napkins, Holland's making; and one Bundle containing two hundred thirty two Ells of Holland, reported the 20th of *April* last in the *Butterfly* of *London*, *Houghton Bray* Master, from *Amsterdam*, the Old Subsidy, New Subsidy, Third Subsidy, and Additional Duty paid by the said *Henry Vanderstegen* the 20th of *April* last.

Henry Vanderstegen.
The

The Collector and Comptroller, or their Deputies, give a Warrant of the same Tenor, sign'd by them, and directed to the Surveyor and Land-waiter; then you have a Cocquet after this Nature.

London,

K Now ye that *Henry Vanderstegen* Merchant, for twenty three Dozen Napkins, Hollands making, and two hundred thirty two Ells of Holland, paid all the Duties Inwards the 20th of *April* last, out of the *Butterfly* of *London*, *Houghton Bray* Master, from *Amsterdam*, late unladen, and now in the *Goodwill* of *London*, *Simon Jones* Master for *Barbadoes*, dated the 7th of *May*, 1717.

A. R. Collector,

C. D. Comptroller.

And on the back of the Cocquet is endors'd, as follows, the Contents of the Goods
 Ship'd, two hundred thirty two *E. V.* Surveyor.
 Ells of Holland, 23 Dozen of
 Napkins, Hollands making. *A. L.* Searcher.

Your Debenture is in the manner following :

H *Enry Vanderstegen*, Indent. did enter with us, the 20th of *April*, 1717. in the *Butterfly* of *London*, *Houghton Bray* Master, from *Amsterdam*, twenty three Dozen Napkins, Hollands making, and two hundred thirty two Ells of Holland, the Old Subsidy, New Subsidy, Third Subsidy, and Additional Duty being paid Inwards, by *Henry Vanderstegen* Merchant, the 20th of *April* last, as doth appear by the Certificate of the Collector Inwards : And for further Manifestation of his just Dealing herein,

herein, he hath also taken Oath before us for the same. Custom-House, *London*, the Day and Year above-written.

A. R. Collector.

C. D. Comptroller.

Jurat. *Henry Vanderstegen*, that the two hundred thirty two Ells, and twenty three Dozen Napkins above-mention'd in this Certificate, were really Ship'd, and have not been since landed, nor are intended to be re-landed in any Port or Creek in *Great-Britain*, the 7th of *May*, 1717.

The twenty three Dozen Napkins, and two hundred thirty two Ells of Holland were Ship'd off at *Dice-Key*, *May* 17. 1717.

E. V. Surveyor.

A. L. Searcher.

I. K. Land-Waiter.

Henry Vanderstegen.

A. R. Collector.

C. D. Comptroller.

On the other Side it is wrote thus :

	£	8	2
One Moiety of the Old Subsidy two Pounds seven Shillings and two Pence Farthing.	}	2	7 2 $\frac{1}{4}$
New Subsidy, four Pounds fourteen Shillings and four Pence three Farthings.		4	14 4 $\frac{3}{4}$
The Third Subsidy, one Pound eleven Shillings and five Pence Half-penny.	}	1	11 5 $\frac{1}{2}$
Additional Duty, two Pounds seven Shillings and two Pence Half-Penny.		2	7 2 $\frac{1}{2}$
	£	11	— 3 —

*Received June 12. 1717. of the Honourable the Commissioners of His Majesty's Customs, by the Hands of A. R. Collector, the Sum of Eleven Pounds Three Pence in full, for the above Deben-
ture,*

H^c Henry Vanderstegen.

The Business I shall go upon next, will be about Exporting such Goods the Government allows Bounty-Money for ; and for Example sake I shall speak particularly upon the Corn Business.

When you intend to ship Corn, you must be very careful that your Ship be *British* Bottom, Navigated (with two thirds of the Mariners, &c. His Majesty's Subjects) as the Law directs ; then you must require a Sufferance from the Collector and Comptroller (where the Corn is Ship'd off) for as many Quarters

Quarters as you think you shall Export, which Sufferance is directed to the Surveyor and Land-Waiter (and where there are no such Officers, the Collector, or principal Officer must attend) and when satisfied of the quantity Ship'd off, must Endorse on the Back of the Sufferance, the Quantity and Name of the Corn so Ship'd off. This done, you are to bring a Certificate under your Hand, that the Corn you so Export, does not exceed the Price settled by Act of Parliament. After this you are to give Bond, that the Corn so Ship'd, shall not be landed in any part of *Great-Britain*, but in some part beyond the Seas. In some time after the Ship is sail'd the Debenture is made out.

You must be very careful in giving Directions to your Correspondent Abroad, to return you a Certificate under the Hands and Seals of two known *British* Merchants there residing, that the Corn was landed there, otherwise your Bond will be Prosecuted, and you oblig'd to repay the Bounty Money you received by your Debenture.

The like Care ought to be taken of Coast Bonds given to discharge the Ship's Lading in some part of *Great-Britain*, that there be a Certificate return'd from the Custom-House, where the said Goods are Landed, in order to be tack'd to your Bond, to be return'd along with it to the Exchequer. The Want of such Certificate may cost the Merchant a troublesome Suit at Law. The most necessary Examples in the Business of Exporting Corn, are as follow :

*The Sufferance.**London, June 19. 1717.*

IN the *Sea-Horse* of *Harwich*, *William Tims*,
Master, for *Dublin*.

Joseph Goddard, Br.

Two hundred forty Quarters of Wheat, to be
Ship'd, but not Exported till farther Orders.

To the Surveyor, Searcher, and Land-Waiter.

*A. R. Collector.**C. D. Comptroller.*

On the Back is to be Endors'd by the Surveyor
and Land-Waiter, the Quantity Ship'd off, *viz.*

In Bulk — 215 Quarters of Wheat, *Winchester*
Measure.

*E. V. Surveyor.**I. K. Land-Waiter.**The Entry and Certificate.**London, June 19. 1717.*

IN the *Sea-Horse* of *Harwich*, *William Tims*,
Master, for *Dublin*.

Joseph Goddard.

Two hundred fifteen Quarters Wheat, *Winchester*
Measure, *British Growth*, Custom Free.

These

THese are to certify, That I *Joseph Goddard*, Merchant of *London*, have ship'd two hundred and fifteen Quarters of Wheat on Board the above-mentioned Ship for *Dublin*, and that the Price of the Wheat of the Measure aforesaid in the Port of *London* the last Market-Day, did not exceed forty eight Shillings 4 Quarter.

Joseph Goddard.

Jurat. *Joseph Goddard* and *Philip Browne*, that the Contents of the above-mentioned Certificate are true,

Joseph Goddard.

Philip Browne.

NB. *There must always be one join'd with you in giving Bond and Oath for Exporting Corn.*

The Warrant.

London, June 19. 1717.

IN the *Sea-Horse* of *Harwich*, *William Tims*, Master, for *Dublin*.

Joseph Goddard, Br.

Two hundred fifteen Quarters of Wheat, *Winchester* Measure.

To the Surveyor and Searcher.

*The Debenture.**London,*

THese are to certify, That I *Joseph Goddard*, Merchant, did, on the 19th Day of *June*, 1717. enter, and have Ship'd for *Dublin*, in the *Sea-Horse* of *Harmich*, whereof *William Tims* Master, and two thirds of the Mariners are His Majesty's Subjects, two hundred fifteen Quarters of Wheat, *Winchester* Measure, and that the Price of the Wheat of the Measure aforesaid in the Port of *London* last Market-Day, did not exceed forty eight Shillings & Quarter: Witness my Hand this 19th Day of *June*, 1717.

Joseph Goddard.

Jurat. Joseph Goddard,
that the Contents of the
abovesaid Certificate are
true,

The two hundred and
fifteen Quarters of Wheat
above-mention'd, were
Ship'd off at *Bear-Key*,
the 19th Day of *June*,

Joseph Goddard. 1717.*E. V.* Surveyor.*I. K.* Searcher.

Bond

Bond is taken in the Penalty of one hundred Pounds, that the Corn above-mentioned (the Danger of the Sea excepted) shall be Exported into Parts beyond the Seas, and not be again landed in *Great-Britain*.

The Vessel above-mentioned, is a *British Ship*, the Master, and two thirds of the Mariners are his Majesty's Subjects.

E. V. Surveyor.

A. R. Collector.

C. D. Comptroller.

Upon the Back of the Debenture it is written, as follows, *viz.*

The Money to be paid for the Corn within mention'd, pursuant to the Acts of Parliament for encouraging the Exportation of Corn, amounts to fifty three Pounds fifteen Shillings.

	£	8	3
	53	15	—

Jurat. Joseph Goddard, That all the Corn within mentioned, certified to be Ship'd for Quantity and Quality, is really and truly Exported to Parts beyond the Seas, and not again landed, nor intended to be landed in any part of *Great-Britain*. Custom-House, *London*, June 19. 1717.

A. R. Collector.

Joseph Goddard.

C. D. Comptroller.

If the Collector has not Money arising from that Branch of the Custom sufficient to pay it, he writes thus :

These

These are to certify the Honourable Commissioners of his Majesty's Customs in *London*, that I have not Money enough in my Hands, arising from the Customs, sufficient to pay the within De-benture.

A. R. Collector.

There need nothing more be said at this time; but if the Readers are desirous of being more fully inform'd in this, or in any other part of Business in the way of Merchandize or Trade, whether in Modelling Accompts, Arbitrating the Exchanges, or Methodizing any other Part of Business, they shall find me very ready to give them a full and ample Satisfaction, in as small a time as possibly can be expected.

Here follows the Table commonly made use of in the foregoing Calculations, *viz.*

$\pounds$			
25	is	$\frac{1}{4}$	} Of an 100 $\pounds$.
20	—	$\frac{1}{5}$	
12 $\frac{1}{2}$	—	$\frac{1}{8}$	
10	—	$\frac{1}{10}$	
6 $\frac{1}{4}$	—	$\frac{1}{16}$	
5	—	$\frac{1}{20}$	
4	—	$\frac{1}{25}$	
2 $\frac{1}{2}$	—	$\frac{1}{40}$	

Explain'd.

Suppose the Duty or Discompt should be $l. 6 \frac{1}{4}$ per Cent. and the Sum the Goods come to, or the Duty or Discompt was demanded for 89 $l. 10 s. 6 d.$ look in the Table, and you will find that $l. 6 \frac{1}{4}$ is the $\frac{1}{16}$ part

$\frac{1}{2}$ part of 100 l. first divide the 89 l. 10 s. 6 d. by 4, that will produce 22 l. 7 s. 7 d. $\frac{1}{2}$ this Sum divide by 4 again, the Product that comes out will be 5 l. 11 s. 10 d. $\frac{3}{4}$ and is the Duty or Discompt for 89 l. 10 s. 6 d. at 6 $\frac{1}{4}$ per Cent. by Reason the fourth of a fourth is the $\frac{1}{16}$ part.

Suppose the Duty should be 5 per Cent. this is done by dividing the given Sum by 20, by reason that 5 l. is the twentieth part of 100 l. or suppose it should be at 4 per Cent. divide the given Sum by 5, and the Product again by 5, the last Product will be the Answer at 4 per Cent. because the fifth of a fifth, is the twenty fifth part of an 100 l.

Or if it should be at 2 l. $\frac{1}{2}$ per Cent. divide the Sum by 20, and that Product again by 2, the last Product will be the Answer, because the half of one twentieth is the fortieth part.

Or it may be done thus; divide first by 8, and that Product by 5, the last Product will be the Answer, because the $\frac{1}{2}$ of $\frac{1}{8}$ is the $\frac{1}{16}$ Part: Or thus divide the Product, first by 10, and that again by 4, the last will be the Answer, because the fourth of the tenth is the $\frac{1}{40}$. By observing these Rules well, you will find Interest, Discompts, Commissions, &c. are much easier and readier cast up than by the Method commonly practised.

F I N I S.

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